

Washington, Thursday, August 7, 1947

TITLE 5-ADMINISTRATIVE **PERSONNEL**

Chapter I—Civil Service Commission

PART 6-EXCEPTIONS FROM THE COMPETITIVE SERVICE

CIVIL AERONAUTICS BOARD

Under authority of § 6.1 (d) of Executive Order No. 9830 and with the concurrence of the Civil Aeronautics Board, § 6.4 (a) (34) (v), which lists the positions of Chief Trial Examiner and Assistant Chief Trial Examiner of the Civil Aeronautics Board as positions excepted from the competitive service, is revoked effective upon publication in the FEDERAL REGISTER.

(Sec. 6.1 (d), E. O. 9830, Feb. 24, 1947, 12 F R. 1259)

> UNITED STATES CIVIL SERV-ICE COMMISSION.

[SEAL] H. B. MITCHELL,

President.

[F. R. Doc. 47-7387; Filed, Aug. 6, 1947; 8:51 a. m.]

TITLE 7—AGRICULTURE

Chapter VII-Production and Marketing Administration (Agricultural Adjustment)

[ACP-1947-4]

PART 701-NATIONAL AGRICULTURAL CON-SERVATION PROGRAM

DISTRIBUTION AND CONTROL OF FUNDS

Pursuant-to the authority vested in the Secretary of Agriculture under sections 7 to 17, inclusive, of the Soil Conservation and Domestic Allotment Act, as amended, the 1947 Agricultural Conservation Program is amended to read as follows:

Section 701.801, as amended, is further amended by deleting paragraph (a) and substituting in lieu thereof the following:

§ 701.801 Distribution and control of funds—(a) State funds. Funds available for conservation practices will be distributed among States on the basis of (1) the acreage of woodland, cropland,

orchard land, noncrop pastureland and rangeland; (2) the number of farms; (3) the number of farms with less than 40 acres of cropland; and (4) conservation needs. The allocation of funds among the States is as follows:

State:

Dhoho.	er alleantion
State: 10	67 allocation
Maine	\$324,000
New Hampshire	_ 387,000
Vermont	
Massachusetts	
Rhode Island	
Connecticut	
New York	
New Jercey	
Pennsylvania	_ 4,417,000
Illinois	8,559,000
Indiana	_ 5, 593, 000
Iowa	_ 8,910,600
Michigan	
Minnesota	
Missouri	
Nebraska	
Ohio	
South Dakota	5,878,000
Wisconsin	
Delaware	
Maryland	
Virginia	
West Virginia	2,073,600
North Carolina	
Kentucky	
Tennessee	
Alabama	
Arkansas	
Florida	
Georgia	. 5,699,000
Louisiana	
Mississippi	
Oklahoma	. 6,903,000
South Carolina	3,537,000
Texas	
Arizona	. 1,589,000
California	
Colorado	
Idaho	
Kansas	. 8,317,000
Montana	4,454,000
Nevada	
New Mexico	
North Dakota	. 6, 172, 000
Oregon	
Utah	. 1,130,000
Washington	. 3,011,000
Wyoming	. 1,820,000
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The apportionment shown above does not include the amounts set aside for administrative expenses, the amount required for size of payment adjustments in \$§ 701.804 and 701.805, and the

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1946 SUPPLEMENT

to the

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nount set aside for the Insular Agriltural Conservation Program (11 F R. 9327) and the Naval Stores Conservation Program (11 F R. 13246) The Director of the Agricultural Conservation Programs Branch may make adjustments in the allocations above by transferring any funds that will not be used in a State to other States where additional funds can be used to effectuate the purposes of the program. (49 Stat. 1148, 16 U.S. C. and Sup., 590g-590q)

Done at Washington, D. C., this 1st day of August 1947. Witness my hand and the seal of the Department of Agri-

N. E. Dodd. Acting Secretary of Agriculture. [F. R. Doc. 47-7382; Filed, Aug. 6, 1947;

8:55 a. m.]

² See § 21.8 of Title 35, below. 2 See § 6.4 of Title 5, below.

competitive service_____

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TITLE 6-AGRICULTURAL CREDIT

Chapter II—Production and Marketing Administration (Commodity Credit)

[1947 C. C. C. Wheat Bulletin 1, Supp. 2]

PART 251-WHEAT LOANS AND PURCHASE AGREEMENTS

1947 WHEAT LOAN AND PURCHASE AGREEMENT PROGRAMI (KANSAS CITY AREA)

Correction 5 4 1

In the table in § 251.127 (a) of Federal Register Document 47-6747, appearing at page 4805 of the issue for Saturday, July 19, 1947, the following changes should be made:

Under the heading "Colorado" figures in the "Rates" column should be corrected as follows:

Baca County: Bartlet, \$1.801 Huerfano County: Monson, \$1.788 Jefferson County: Bee Hive, \$1.752; Camp George West, \$1.752

Las Animas County: Garcia, 61.773

Place names should be corrected as follows:

Under Colorado: in Dolores County, "Rice" should read "Rico"; in Fremont County, "Brockside" and "Coak Creek" should read "Brookside" and "Coal Creek", respectively; in Huerfano County "Sommers" should read "Shunway" in Kit Carson County "Vena" should read "Vona" in Logan County "Morino" should read "Mermo" in Ouray County "Joys" should read "Jays"; in Pueblo County "Zino Junction" should read "Zinc Junction"

Under New Mexico: in Mora County "Wagon Mount" should read "Wagon Mound"

Under Oklahoma: "Harman" and "Pushnataha" should read "Harmon" and "Pushmataha" respectively.

Under Texas: "Somervell" should read "Somerville"

Under Wyoming: in Fremont County "Noble" should read "Neble" in Nio-brara County "Jirch" should read "Jireh"

[1947 C. C. C. Wheat Bulletin 1, Supp. 2]

PART 251-WHEAT LOANS AND PURCHASE AGREEMENTS

1947 WHEAT LOAN AND PURCHASE AGREEMENT PROGRALI (CHICAGO AREA)

Correction

In the table in Federal Register Document 47-6835, appearing at page 4809 of the issue for Saturday, July 19, 1947, the rate for Arenac County under Michigan should be "1.88"

[1947 C. C. C. Wheat Bulletin 1, Supp. 2]

PART 251-WHEAT LOANS AND PURCHASE AGREEMENTS

1947 WHEAT LOAN AND PURCHASE AGREEMENT PROGRAM (MINNEAPOLIS AREA)

Correction

In the table in Federal Register Document 47-6919, appearing at page 4861 of the issue for Wednesday, July 23, 1947. the following changes should be made:

Under Montana (Eastern Countles): the station Brisbin, appearing under Musselshell County, should appear under Park County; in Prairie County "Calypson" should read "Calypso"

Under Montana (Western Counties): the station Arlee under Lake County

Under North Dakota: in Burleigh County the rate for Arena should be "\$1.838" in Dickey County "Luddon" should read "Ludden"; in Foster County "Cuptill" should read "Guptill"; in Grant County "New Leipsig" should read "New Leipzig"; in Pierce County "Aslta" should read "Balta"

[1947 C. C. C. Wheat Bulletin 1, Supp. 2]

PART 251-WHEAT LOAMS AND PURCHASE AGREEMENTS

1947 WHEAT LOAN AND PURCHASE AGREEMENT PROGRAM (PORTLAND AREA)

In the table in Federal Register Document 47-6920, appearing at page 4867 of the issue for Wednesday, July 23, 1947, the following changes should be made:

Under California: in Monterey County "Castrobille" and "Macimiento" should read "Castroville" and "Nacimiento", respectively; in San Bernardino County "Henkley" should read "Hinkley"

Under Idaho (Northern) in Boundary County "Cressport" should read "Crossport"

Under Washington: in Whitman County the following station and rate should be added: "Castleton... .\$1.765": in Yakima County the following station and rate should be added: "Ahtanum.......\$1.771"

TITLE 8-ALIENS AND NATIONALITY

Chapter I—Immigration and Naturalization Service, Department of Justice

Subchapter B-Immigration Regulations

PART 125-STUDENTS

Reference is made to the notice which was published in the Federal Register dated June 10, 1947 (12 F. R. 3770), pursuant to section 4 of the Administrative Procedure Act (60 Stat. 238; 5 U.S.C., Sup., 1003) and which stated in full the terms of a proposed rule (8 CFR Part 125) relative to nonquota immigrant students. The rule as stated in full infra is hereby adopted. Because of representations made by interested persons, the terms of §§ 125.3 (c), 125.3 (g) 125.12 (b) 125.12 (d) 125.13 (b), 125.14, and 125.15 (b) in the rule as adopted are in a few respects different from the terms of those sections as stated in the notice of proposed rule making, but the rest of the rule is being adopted with the samo terms as those stated in the notice.

SULPARY A-GUESTANTIVE PROVISIONS

Student defined.

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125.8 Conditions of Edmission.

125.4 Extension of stay; period of time; conditions.

125.6 Deportation.

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Authority to admit.

125.12 Records of admission, readmission,

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Schools; patition for approval. Schools; conditions for approval. 125.17

125.18 Schools; officer to make petition. 125.19 Schools; withdrawal of approval.

AUTHORITY: §§ 125.1 to 125.19, inclusive, icaucd under sec. 23, 39 Stat. 832, sec. 24, 43 Stat. 163, sec. 37 (a), 54 Stat. 675, sec. 1, 54 Stat. 1238; 8 U. S. C. 102, 222, 453; 5 U. S. C. 133t; 8 CFR 801. §§ 125.1 to 125.19, inclusive, interpret and apply secs. 4 (e), 13 (a) (3), and 15 of the Immigration Act of 1924, as amended (43 Stat. 155; 43 Stat. 161, to Stat. 165; 43 Stat. 162, 47 Stat. 524, 54 Stat. 711, 59 Stat. 672; 8 U. S. C. and Sup., 204 (e), 213 (a), 215).

Cross Revenences: For consular procedure with respect to students, see 22 CFR 61.227-61.230. For head tax and visa exemption for students returning from visits in certain countries, see 8 CFR 105.3 (n) and 176.203 (d), respectively.

SUBPART A-SUBSTANTIVE PROVISIONS

§ 125.1 Student defined. As used in this part, the term "student" means an alien admitted temporarily to the United States as a nonquota immigrant under the provisions of section 4 (e) of the Immigration Act of 1924 (43 Stat. 155; 8 U. S. C. 204 (e)) and under the provisions of this part.

§ 125.2 Time for which admitted. A student shall be admitted to the United States for a period of time not to exceed one year. If his intended course of study is less than one year, the period of admission shall not exceed the period of such intended course of study plus necessary travel time. He shall not be admitted for a period of time extending beyond the date 60 days prior to the end of the period during which he will be eligible for readmission to the country from which he came or to some other foreign country. Such eligibility will ordinarily be established by the presentation of a passport having the period of validity prescribed in § 176.500 of this chapter.

§ 125.3 Conditions of admission. In order to be admissible as a student, an allen shall:

(a) Be at least 15 years of age;

(b) Be qualified to enter and have definitely arranged to enter an accredited school, college, academy, seminary, or university, particularly designated by him and approved by the Attorney General;

(c) Establish that he seeks to enter the United States solely for the purpose of pursuing a definite course of study in such institution and that he will carry a course of studies in day classes, which course will consist of a minimum of 12 semester hours or the equivalent of that

amount if he is an undergraduate student or, if he is a graduate student, will consist of a full program of study and will be in the amount and of the nature required by the school; also establish that he has sufficient scholastic preparation and knowledge of the English language to enable him to undertake his intended course, as indicated by the institution admitting him;

(d) Establish that he is or will be financially able, subject to the provisions of this part, to pursue such course of

study;

(e) Establish that he intends to leave the United States at the expiration of the period of his admission or of any authorized extension of such period or upon cessation of the status under which admitted, whichever occurs first;

(f) Furnish bond on Form I-374 or Form 574 in the sum of not less than \$150 to insure that he will depart from the United States at the expiration of his authorized stay or upon failure to maintain the status under which admitted, whichever occurs first, if such bond is required by an officer in charge or by a board of special inquiry or pursuant to an order entered on appeal from the deci-

sion of such board;

(g) Present whatever document or documents are required by the applicable Executive order and regulations prescribing the documents to be presented by aliens entering the United States under the provisions of section 4 (e) of the Immigration Act of 1924, such document or documents to include evidence of compliance with all applicable provisions of Title III of the Alien Registration Act. 1940 (54 Stat. 673; 8 U.S. C. 451) relating to registration and fingerprinting;

(h) Establish that he is not a member of any class of aliens subject to exclusion from the United States under the applicable provisions of the immigration laws

or regulations.

§ 125.4 Extension of stay; period of time; conditions. After a student is admitted to the United States for a fixed period of time, his stay may be extended for a period or periods not exceeding one year each. Any such extension of his stay shall be subject to the same time limitations as are placed on original admissions by § 125.2 and must be predicated on a finding that the student establishes that he has fulfilled and will continue to fulfill the conditions of admission prescribed by § 125.3. As a condition precedent to the granting of an extension, the district director having jurisdiction may require the student to furnish hond, or bond in greater sum, on the form and containing the conditions stated in § 125.3 (f). Where a bond furnished on admission is to be continued during the time of an extension of stay, any arrangements necessary in that connection must be made by the student.

CROSS REFERENCE: For procedure for extensions of stay, see § 125.13.

§ 125.5 Deportation. A student who violates or fails to fulfill any of the conditions of his admission to or extended stay in the United States or who otherwise becomes a member of any deportable class defined in any of the immigration laws shall be made the subject of

deportation proceedings in accordance with the provisions of the applicable immigration laws and the provisions of Part 150 of this chapter.

SUBPART B-PROCEDURAL AND OTHER NONSUBSTANTIVE PROVISIONS

§ 125.11 Authority to admit. If the examining immigrant inspector is satisfled beyond a doubt that an alien is admissible as a student, he may admit him as such. If the examining immigrant inspector is satisfied that an alien would be admissible as a student provided a bond was furnished in accordance with the provisions of § 125.3 (f) the examining immigrant inspector may refer the case to the officer in charge of the port and if the officer in charge concludes that the alien would be admissible provided such bond was furnished, the officer in charge may admit the alien as a student upon the furnishing of such bond. If the examining immigrant inspector is not satisfied that an alien applying for admission to the United States as a student is admissible as a student. he shall hold the alien for examination by a board of special inquiry. The bond prescribed in § 125.3 (f) may be exacted by the board of special inquiry. All admissions shall be subject to the time limitations prescribed in § 125.2.

§ 125.12 Records of admission, readmission, and departure. (a) When a student is admitted to the United States on surrender of an immigration visa, the endorsements and records, other than Form I-151, required by § 108.6 of this chapter shall be made. In addition, Form I-94 in triplicate shall be executed in the case of every student admitted to the United States on surrender of an immigration visa. The admitting immigrant inspector shall note on the Form I-94 the name and location of the institution to which the student is destined. The original Form I-94 shall be sent to the district headquarters of the district to which the student is destined. The duplicate Form I-94 shall be given to the student at the time of his admission to the United States. The triplicate Form I-94 shall be fastened to the face of the immigration visa and shall accompany it to the Central Office. The duplicate Form I-94 shall be the alien registration receipt card. Form I-151 shall not be furnished to students; in that respect, § 108.6 (a) of this chapter shall not apply to students.

(b) When a student is admitted to the United States on surrender of an immigration visa, the admitting immigrant inspector shall stamp any passport presented by the student (as the term "passport" is defined in § 176.101 (e) of this chapter) to show the word "Admitted" and the date and place of admission, and shall add the serial number of the Form I-94 issued.

(c) A notice of the admission of a student shall be sent from the port of admission to the appropriate official of the institution to which the student is destined, with advice as to the location of the district immigration office to which the required reports from the institution and any applications by the student shall

(d) During a student's authorized stay in the United States, he may under certain circumstances visit certain countries and be readmitted to the United States without obtaining a new immigration visa (see § 176.203 (d) of this chapter) When that occurs, no notice of the readmission need be sent from the port of readmission to the institution. The read-mitting immigrant inspector shall execute Form I-94 in triplicate, showing the name and location of the institution to which destined and the serial number of the Form I-94 issued on the original entry, such number having been endorsed in the student's passport on his original entry. The original of the Form I-94 shall be retained at the port of entry and filed with other records of arrival; the duplicate Form I-94 shall be given to the student at the time of his readmission; and the triplicate Form I-94 shall be sent to the district headquarters office of the district responsible for the supervision of the student.

(e) When a student departs from the United States either temporarily or permanently, he shall surrender his duplicate Form I-94. Notwithstanding the provisions of Part 108 of this chapter, the duplicate Form I-94 surrendered by a departing student shall be forwarded to the district headquarters office of the district where the institution which the student is or was last attending is located. If it is definitely shown or known that the student's departure is permanent, the file in that district shall be closed and the surrendered duplicate Form I-94 with an additional notation showing that the case has been closed shall be sent to the Central Office; otherwise, the form shall be held in that district for six months. If during that time no notice of the student's readmission is received by a new Form I-94 or otherwise, inquiry shall be made as to the student's whereabouts and status. If it is found that the student has departed permanently from the United States or has been readmitted under some other status, the district file shall then be closed and the duplicate Form I-94 bearing the additional endorsement showing termination shall be sent to the Central Office.

§ 125.13 Extension of stay; procedure. (a) A student may apply for an extension of the period of his temporary admission. Such application shall be submitted on Form I-535 approximately 30 days before the expiration of the period of admission, or previously authorized extension thereof, to the district director of the district in which is located the institution which the student is attending. All available data specified in Form I-535 shall be furnished by the applicant. The application shall be accompanied by his passport and by the duplicate Form I-94 issued to him at the time of his entry.

(b) After making such inquiry as may be necessary, the district director shall make a decision on the application and such decision shall be final: Provided, That the district director shall not grant any extension of stay which would authorize the student to remain in the United States for a period of more than four years after arrival unless the dis-

trict director first obtains approval from the Commissioner: And provided further. That the Commissioner may from time to time require in individual cases or in certain classes of cases that district directors submit to him for review or decision cases of applications on Form I-535 on which they have acted or which they receive. In all cases the district director shall send notice of the decision to the student. If the decision is favorable, such notice shall be made by placing a signed endorsement on the duplicate Form I-94, showing the date to which the stay is extended and by returning the duplicate Form I-94 and the passport to the student. The district director of the district in which is located the institution which a student is attending shall to the extent practicable notify by form letter each student of the imminent expiration of authorized stay unless the district director is in receipt of an application for an extension of such stay or of information that the student will depart from the United States at the expiration of the period of authorized stay.

§ 125.14 Transfers from one school to another. A student may transfer from one approved institution to another only if he first secures written permission from the district director of the district in which is located the institution from which the transfer is desired. Any application for permission to transfer should be submitted to the district director by letter at least 30 days in advance of the desired transfer. There shall be placed on the duplicate Form I-94 a signed endorsement showing the name and location of the institution to which the transfer is authorized, and the duplicate Form I-94 shall be returned to the student. When a student is permitted to transfer from one approved institution to another and the institution to which he transfers is located in another immigration district, the district director of the first district shall forward his complete file (including the original and any triplicate Forms I-94) pertaining to the student to the director of the district into which the student transfers and shall send a notice of the transfer to the Central Office.

§ 125.15 Employment. (a) A student shall not be permitted to work during a school term either for wages or for board or lodging unless he has insufficient means to cover his necessary expenses. If a student wishes to accept employment, he shall apply prior to the acceptance of such employment to the district director of the district in which is located the institution which he is attending. If the district director is satisfied that the student is meeting all of the requirements in this part and that he does not have sufficient means to cover his expenses and that the employment requested will not interfere with his carrying successfully a course of study of the required amount, he may grant permission to the student to accept such employment. A district director may, in his discretion and subject to all the limitations prescribed in this section, permit a student to take employment during summer vacations. Subject to the limitations in this section and part, a student

may in connection with his admission be granted permission to accept employment, but where permission is granted in that connection, the facts must be reported to the district immigration office responsible for handling the case while the student is in the United States.

(b) In cases where employment for practical training is required or recommended by the school, the district director may permit the student to engage in such employment for a six-month period subject to extension for not over two additional six-month periods, but any such extensions shall be granted only upon certification by the school and the training agency that the practical training cannot be accomplished in a shorter period of time.

§ 125.16 Schools; petition for approval. Any school, college, academy, seminary, or university desiring approval as a school for immigrant students may file with the Attorney General a petition in writing (Form I-17), stating its name and location; the date when established; the requirements for admission, including age; whether coeducational; the courses of study offered and the time required to complete each course; the degrees, if any, conferred; the calendar of its school year, including terms and semesters; whether day or night sessions are held or both; the average annual number of students attending; the number of teachers or instructors employed; the approximate total annual cost of board, tuition, etc., per student; and the causes for expulsion: Provided, That when a catalog is issued by such school, college, academy, seminary, or university, a copy of the latest edition thereof shall be filed with and made part of the petition with appropriate references to the pages of such catalog where the information herein required may be found. If the Attorney General is satisfied that such school, college, academy, seminary, or university has been established for at least two years immediately preceding the filing of the petition herein required; that it is a bona fide institution of learning; and that it possesses the necessary facilities and is otherwise qualified for the instruction and education of immigrant students he may approve such school, college, academy, seminary, or university as a school for immigrant students.

§ 125.17 Schools; conditions for approval. No petition for approval as a school for immigrant students shall be considered unless such petition is accompanied by the written agreement of the school, college, academy, seminary, or university seeking such approval, to re-port in writing to the district director of the district in which such institution is located, immediately upon the admission of an immigrant student to such institution, the name, age, and local address of such student; the name and complete address of a friend or relative of such student in the United States; the date when such student was admitted to such institution; the course of study to be pursued by him; and at the termination of the attendance of such student, to report at once, in writing, to the district director of the district in which

such institution is located the date when and the reasons why such attendance was terminated. The foregoing conditions for approval of schools are hereby made applicable to all such approvals heretofore granted and the continuance of approval of a school will depend on the observance of this section.

§ 125.18 Schools; officer to make petition. Form I-17 and the written agreement accompanying it must be executed by the principal officer of the school, college, academy, seminary, or university having authority to execute contracts.

§ 125.19 Schools; withdrawal of approval. If it shall appear to the satisfaction of the Attorney General that any school, college, academy, semmary, or university approved as a school for immigrant students fails, neglects, or refuses to comply with all the terms of its agreement, he may withdraw or revoke his approval of such school, college, academy, seminary, or university as a school for immigrant students.

The rule stated supra shall become effective on August 10, 1947. The effective date is being delayed for less than the 30 days generally prescribed by section 4 (c) of the Administrative Procedure Act (60 Stat. 238; 5 U. S. C., Sup., 1003) because it is desirable that the cases of allen students coming to the United States to enroll for the 1947 fall term be handled under the provisions of this rule.

This rule is based on those provisions of statutes which pertain to admission, status, and departure of nonquota immigrant students, such provisions being cited in the rule hereby prescribed. The general purpose of this rule is to make available to alien students and to officials of schools in the United States enrolling such students a comprehensive statement of what is required of them and as to how they should proceed in meeting immigration requirements.

T. B. SHOEMAKER, Acting Commission of Immigration and Naturalization.

Approved: August 1, 1947.

Tom C. Clark, Attorney General.

[F. R. Doc. 47-7338; Filed, Aug. 6, 1947; 8:48 a. m.]

TITLE 10—ARMY WAR DEPARTMENT

Chapter V—Military Reservations and National Cemeteries

PART 501—LIST OF EXECUTIVE ORDERS, PROCLAMATIONS, AND PUBLIC LAND ORDERS APPECTING MILITARY RESERVATIONS

CAMAL ZONE INLITARY RESERVATIONS

Authority for the issuance of orders affecting military and naval reservations in the Canal Zone was delegated to the Secretary of War by Executive Order 9746, July 1, 1946. Orders with respect to military reservations in the Canal Zone, issued pursuant to Executive Order 9746, will be printed in full under Title 35 in § 21.3.

For supersedure of Executive Orders 5369, setting aside the Cerro Tigre Ordnance Depot, 8782, setting aside Gatun Lake Military Reservation, and 8737 and 9110, setting aside Fort Gulick Military Reservation in the Panama Canal Zone which are noted in § 501.1, see § 21.3 of Title 35, infra.

TITLE 31—MONEY AND FINANCE: TREASURY

Chapter II—Fiscal Service, Department of the Treasury

Subchapter B—Bureau of the Public Debt

[1947 Dept. Circ. 751, 2d Rev.]

PART 322—REPLACEMENT OUT OF FUND ESTABLISHED BY GOVERNMENT LOSSES IN SHIPMENT ACT, AS AMENDED, OF ANY LOSSES RESULTING FROM PAYMENTS MADE IN CONNECTION WITH REDEMPTION OF UNITED STATES SAVINGS BONDS AND ARMED FORCES LEAVE BONDS

AUGUST 1, 1947.

Department Circular No. 751, Revised, dated June 30, 1945, (31 CFR 1945 Supp. 322) is hereby amended in order to include Armed Forces Leave Bonds. That circular is issued as a Second Revision to read as follows:

SUBPART A-REGULATIONS PRESCRIBED

Sec.

322.1 Application of regulations.

SUBPART B-REPORTS OF LOSSES

322.2 Loss to the United States.

322.3 Erroneous payments reported to or discovered by Federal Reserve Banks.

322.4 Report to Treasury of cases involving erroneous payments.

SUBPART C—FINAL DETERMINATION OF LOSSES

822.5 Reported erroneous payment, general action by Treasury.

822.6 Restitution by paying agents.

SUBPART D—REPLACEMENT OF LOSSES OUT OF FUND

322.7 Replacement and recovery in connection with losses.

SUBPART E-INVESTIGATION OF LOSSES

322.8 Use of United States Secret Service.

SUBPART F—SUPPLEMENTS, AMENDMENTS, ETC.

322.9 Supplements, amendments, etc.

AUTHORITY: §§ 322.1 to 322.9, inclusive, issued under sec. 22 (i) 59 Stat. 47, Pub. Law 704, 79th Cong., 60 Stat. 963, Pub. Law 254, 80th Cong.; 21 U. S. C. and Sup. 757 (c) (i).

SUBPART A-REGULATIONS PRESCRIBED

§ 322.1 Application of regulations. Pursuant to the authority of section 22 (i) of the Second Liberty Bond Act, as amended (59 Stat. 47, 31 U.S. C. and Sup. 757c (i)) and the Armed Forces Leave Act of 1946, as amended by Pub. Law No. 254, 80th Cong., the following regulations in this part are hereby prescribed for the replacement out of the fund established by the Government Losses in Shipment Act, as amended, of any losses to the United States resulting from payments made in connection with the redemption of United States Savings Bonds and Armed Forces Leave Bonds, and shall apply to losses resulting from

payments made (a) by the Treasurer of the United States, (b) by any Federal Reserve Bank or Branch, as Fiscal Agent of the United States, and (c) by any bank or other financial institution duly qualified as a paying agent pursuant to Treasury Department Circulars No. 750, Revised, or No. 811.

SUBPART B-REPORTS OF LOSSES

§ 322.2 Loss to the United States. A loss to the United States may result from an erroneous (or unauthorized) payment in connection with the redemption of the bonds.

§ 322.3 Erroneous payments reported to or discovered by Federal Reserve Banks. If a financial institution, qualified to pay savings bonds or Armed Forces Leave Bonds, finds an erroneous payment to have been made, either before or after the bonds have been forwarded to the Federal Reserve Bank, immediate report thereof should be made to the Federal Reserve Bank. Any such erroneous payments so reported, and any other erroneous payments found by a Federal Reserve Bank of bonds received from a duly qualified paying agent shall, so far as possible, be adjusted between the Federal Reserve Bank and the paying agent concerned.

§ 322.4 Report to Treasury of cases involving erroneous payments. Any such erroneous payments which cannot be adjusted by a Federal Reserve Bank and any other erroneous payments found after the account of the Treasurer of the United States has been charged shall immediately be reported by the Federal Reserve Bank to the Treasury Department. Division of Loans and Currency, Merchandise Mart, Chicago 54, Illinois, in the case af Savings Bonds or, in the case of Armed Forces Leave Bonds, to the Division of Loans and Currency, Washington 25, D. C.

SUBPART C-FINAL DETERMINATION OF LOSSES

§ 322.5 Reported erroneous payment, general action by Treasury. Following receipt of the report of an erroneous payment, the Treasury Department will appropriately advise the paying agent concerned, unless such action is unnecessary. The Department shall determine whether or not appropriate adjustment may be effected with the persons concerned in the erroneous payment and in this connection will expect the cooperation of the paying agent, if necessary.

(a) If it is determined that no loss to the United States will occur the paying agent will be so advised.

(b) If it is determined that a final loss to the United States has occurred, the paying agent will be given every opportunity to present the full facts relating to the payment for consideration of the Secretary of the Treasury. If the Secretary shall determine that the final loss resulted from no fault or negligence on the part of the paying agent, notice to that effect will be given the paying agent and he will be relieved from liability to the United States. If, however, the Secretary of the Treasury is unable to find that the loss resulted from no fault or

negligence on the part of the paying agent, notice to that effect will be given such paying agent, who will be expected to make prompt restitution.

§ 322.6 Restitution by paying agents. In no case will the Treasurer of the United States, a Federal Reserve Bank (including any of its Branches) or the financial institution qualified as a paying agent, whichever made the erroneous payment, be called upon to make restitution unless and until the Secretary has determined that a final loss has occurred as a result of an erroneous payment, and is unable to find that such loss resulted from no fault or negligence on the part of the paying agent.

SUBPART D—REPLACEMENT OF LOSSES OUT OF FUND

§ 322.7 Replacement and recovery in connection with losses. When it is established to the satisfaction of the Secretary of the Treasury that a loss has resulted from a payment made in connection with the redemption of a United States Savings Bond or an Armed Forces Leave Bond, the loss shall be subject to immediate replacement out of the fund established by the Government Losses in Shipment Act, as amended. Any recovery or repayment on account of any such loss as to which replacement shall have been made out of the fund, shall be credited to the fund.

SUBPART E-INVESTIGATION OF LOSSES

§ 322.8 Use of United States Secret Service. The Treasury Department, and, in appropriate cases, Federal Reserve Banks, as Fiscal Agents of the United States, may request the Secret Service to investigate losses and assist in the recovery of improper payments. The Treasurer of the United States, the Federal Reserve Banks, and qualified paying agents should cooperate with the Secret Service to the fullest extent in facilitating investigations and making recoveries and they will be expected to take such actions as may be necessary on their part to complete such investigations and recoveries.

SUBPART F — SUPPLEMENTS, AMENDMENTS, ETC.

§ 322.9 Supplements, amendments, etc. The Secretary of the Treasury may at any time or from time to time supplement, amend, or withdraw, in whole or in part, the provisions of this part, or of any amendments or supplements thereto, information as to which will be furnished promptly to the Federal Reserve Banks and to eligible financial institutions qualified to make payments of savings bonds or Armed Forces Leave Bonds under the provisions of Treasury Department Circulars No. 750, Revised, and No. 811, respectively.

Compliance with the notice, public rule making procedure and effective date requirements of the Administrative Procedure Act (Pub. Law 404, 79th Cong., 60 Stat. 237) is found to be unnecessary with respect to this revision for the reason that it is issued merely to conform the provisions of Department Circular No. 751, Revised, to Pub. Law 254, 80th

Cong., amending the Armed Forces Leave Act of 1946.

This revision will become effective on September 2, 1947.

[SEAL] A. L. M. WIGGINS, Acting Secretary of the Treasury.

[F. R. Doc. 47-7384; Filed, Aug. 6, 1947; 9:03 a. m.]

[1947 Dept. Circ. 793, Rev.]

PART 324—ARMED FORCES LEAVE BONDS 1

August 1, 1947.

Armed Forces Leave Bonds are issued pursuant to the Armed Forces Leave Act of 1946 as amended,2 (hereinafter referred to as the act) to living members and living former members of the Armed Forces of the United States in settlement and compensation of accumulated leave under the conditions set forth in the act. In accordance with the terms of the act these bonds are issued under authority and subject to the provisions of the Second Liberty Bond Act, as amended. Pursuant to authority contained in said acts, Department Circular No. 793, dated November 12, 1946 (31 CFR 1946 Supp., 324), which contains the regulations governing Armed Forces Leave Bonds, is hereby amended and issued as a First Revision to read as follows:

SUBSTANTIVE REGULATIONS

Sec

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324.1	Designation.
324.2	Issue and inscription.
324.3	Date and maturity of bond, and interest.
324.4	Transfer and pledge.
324.5	Claims of creditors.
324.6	Assignment to the Administrator of Veterans' Affairs.
824.7	General payment and redemption provisions.
324.8	Payment to registered owner (general).
824.9	Payment to registered owner (other cases).
324.10	Right to payment on death of owner.
324.11	Payment to survivors.
824.12	Loss, theft, destruction, mutilation, or defacement of bonds.

# PROCEDURE

324.18 Checks.

324.14	Presentation and surrender of bond	15,
324.15	Payment to survivors.	
824.16	Designation of agents to make d	6-

^{824.16} Designation of agents to make determination.

GENERAL

324.17 Taxation. 324.18 Address for communications. 324.19 Additional regulations.

AUTHORITY: §§ 324.1 to 324.19, inclusive, issued under sec. 22 (1), 59 Stat. 47, Pub. Law 704, 79th Cong., 60 Stat. 963, Pub. Law 254, 80th Cong.; 31 U.S. C. and Sup. 757 (c) (1).

### SUBSTANTIVE REGULATIONS

§ 324.1 Designation. The bonds issued for the above purpose are designated "Armed Forces Leave Bonds"

§ 324.2 Issue and inscription. Armed Forces Leave Bonds are issued by the

*Section 824.13 relates to payment of Armed Forces Leave checks to survivors.

³Pub. Law 704, 79th Cong. Amendatory Act is Pub. Law 254, 80th Cong.

Secretary of the Treasury (hereinafter referred to as the Secretary) acting through the Army, Navy, Marine Corps, and Coast Guard, which are designated as issuing agents. They are inscribed only in the names of living members or living former members of the armed forces. In each case a single bond in the highest appropriate multiple of \$25 is issued where the amount due is \$50 or more. The name and serial or service number of the owner will be inscribed on the bond and at the option of the issuing agent the address may also be inscribed. No exchange will be permitted for bonds of lower denomination, for example, if a bond for \$275 is issued to a particular owner he may not exchange that bond for a bond in the amount of \$200 and a bond in the amount of \$75.

§ 324.3 Date and maturity of bond, and interest. The issue date of a bond will be the first day of the quarter-year period (January 1, April 1, July 1, or October 1) next following the date of discharge from the armed forces of the former member whose name is to be inscribed thereon, provided he was discharged on or after January 1, 1943, and prior to September 1, 1946, or in case a member of the armed forces was still on active duty on September 1, 1946, his bond will be dated October 1, 1946. Each-bond will mature five years from its issue date, but shall be redeemable in cash at any time after September 1. 1947, at the option of the owner, at full face value plus accrued interest. Interest will accrue at the rate of 21/2% per annum from the issue date to the date of maturity or to the last day of the month in which payment is made, whichever may be earlier. Interest will be paid only with the principal sum,

§ 324.4 Transfer and pledge. The bonds are nontransferable by sale, exchange, assignment, pledge, hypothecation or otherwise, except that they may be assigned by the owner to the Administrator of Veterans' Affairs for redemption by such Administrator, for the purpose of paying premiums or the difference in reserve in case of conversion to insurance on another plan or a policy loan made prior to July 31, 1946, on a United States Government life insurance policy or a national service life insurance policy under such regulations as may be prescribed by the Administrator of Veterans Affairs. No claims by attempted transferees or by persons loaning money on the security of the bonds will be recognized.

§324.5 Claims of creditors. By the terms of the act the bonds are exempt from claims of creditors, including any

claim of the United States, and shall not be subject to attachment, levy, or seizure by or under any legal or equitable process whatever. Accordingly, no claims of creditors, assignees for the benefit of creditors, trustees or receivers in bankruptcy or equity will be recognized, and no payment of the bonds to any such persons will be made, either during the lifetime of the person whose name is inscribed on the bonds or after his death.

§ 324.6 Assignment to the Administrator of Veterans' Affairs. Any registered owner of an Armed Forces Leave Bond who desires to use his bond in payment of premiums or other payments in connection with United States Government life insurance or national service life insurance policies should mail or deliver his bond to the Office of the Veterans' Administration to which he pays his premiums. The bond should be accompanied by a completed VA Form 9-1625, "Directions for use of Proceeds of Armed Forces Leave Bonds" obtainable at any Veterans' Administration Office. Before submitting the bond to the Veterans' Administration the assignment form printed on the bottom of the back of the bond should be signed by the owner exactly as his name appears on the face of the bond. No certification or witness to the signature of the owner on such assignment form will be required.

§ 324.7 General payment and redemption provisions. Armed Forces Leave Bonds may be redeemed before, at, or after maturity, in accordance with the terms of this part at face value plus accrued interest to the date of maturity or to the last day of the month in which payment is made whichever may be earlier. Only payment of the entire amount will be permitted. No partial payment and no reissue of the bond in part may be made. No power of attorney to request payment in behalf of the registered owner will be recognized.

§ 324.8 Payment to registered owner (general). At any time after September 1, 1947, an owner whose name is inscribed on the face of an Armed Forces Leave Bond may at his option redeem such bond at full face value plus accrued interest upon (a) presentation of the bond (unless marked "Duplicate") to any incorporated bank or trust company or other organization qualified as a paying agent under the provisions of Department Circular No. 811 or any amendment thereto, (b) establishing his identity, (preferably through use of original separation papers bearing his description and witnessed signature) to the satisfaction of the paying agent, and (c) signing the request for payment exactly as his name is inscribed on the face of the bond and adding his home or business address. Even though the request for payment has been signed or signed and certified prior to the presentation of the bond, nevertheless, the paying agent is required to establish to its satisfaction the identity of the owner, requesting payment and such paying agent may require the owner to sign again the request for payment. No charge will be made to the owner.

§ 324.9 Payment to registered owner (other cases). Registered owners to

^{*}Except that upon request-settlement and compensation will be made entirely in cash to any applicant who has not made application for cettlement and compensation and who makes application to the Secretary after July 26, 1947, the date of enactment of the amendatory cot. The term "Secretary" as used in this footnote means in the case of personnel of the Army, the Secretary of War; in the case of personnel of the Navy and Marine Corps, the Secretary of the Navy; and in the case of personnel of the Coast Guard, the Secretary of the Treasury, and the designated representatives of each such Secretary.

whom qualified paying agents are not readily accessible and those who have bonds marked "Duplicate" should sign the request for payment of their bonds in the presence of and have their signatures thereto duly certified by an authorized certifying officer and should present and surrender their bonds to the appropriate Federal Reserve Bank or to the Treasurer of the United States. Washington 25, D. C., except that bonds marked "Duplicate" should be forwarded to the Division of Loans and Currency, at the same address.

(a) Certification of request. After the request for payment has been signed the certifying officer should complete and sign the certificate appearing at the end of the form for request for payment.

(b) Certifying officers. The following officers are authorized to certify requests for payment of Armed Forces Leave

(1) Designated officers. Certain designated officers in the Treasury Department in Washington;

(2) Banks, trust companies and branches. Any officer of any bank or trust company incorporated in the United States or its organized territories, or domestic or foreign branch of such bank or trust company, including those doing business in the organized territories or insular possessions of the United States under Federal charter or organized under Federal law, Federal Reserve Banks, Federal Land Banks, and Federal Home Loan Banks; any employee of any such bank, or trust company expressly authorized by the corporation for that purpose, who should sign over the title "Designated Employee" and Federal Reserve Agents and Assistant Federal Reserve Agents, located in the several Federal Reserve Banks;

(3) Veterans' home or hospital or other facility. The officer in charge of any home, hospital, or other facility of the Veterans' Administration (only for patients and members of such facilities)

(4) Foreign countries. United States diplomatic and consular representatives; notaries public, if their official character and jurisdiction are certified by a United States diplomatic or consular officer over an impression of his rubber stamp, or by his certificate over his seal which should be transmitted with but should not be impressed on the bond itself. (See also subparagraph (5) of this paragraph)

(5) Armed forces. Commissioned officers of the Army, Navy, Marine Corps, and Coast Guard of the United States for members of their establishments or civilian employees (and the families of such members or employees) under their jurisdiction, persons in countries in which there are no United States diplomatic or consular representatives and persons who are in areas remote from

such representatives:

(6) Issuing agents for savings bonds of Series E. Any officer of a corporation which is a duly qualified issuing agent

for savings bonds of Series E may certify a request for payment of an Armed Forces Leave Bond. All certifications by such officers must be authenticated by a legible imprint of the issuing agent's dating stamp;

(7) Special provisions. The Commissioner and Associate Commissioner of the Public Debt, the Chief of the Division of Loans and Currency, or a Federal Reserve Bank is authorized to make special provision for certification in any particular case in which none of the officers authorized to certify requests for payment of Armed Forces Leave Bonds is readily accessible.

(c) Instructions to certifying officers, Certifying officers should require positive identification of the person signing a request for payment.

§ 324.10 Right to payment on death of owner Upon the death of an owner of an Armed Forces Leave Bond the bond becomes payable only to his survivors in the following order:

(a) Surviving wife or husband and children, if any, in equal shares;

(b) If such owner leaves no surviving spouse or children, then in equal shares to such owner's surviving parents, if any. If there are no such survivors the bond will be retired and the amount covered into the general fund of the Treasury. Accordingly, payment will not be made to an executor or administrator of the estate of a deceased registered owner, and if a bond should come into the possession of such an executor or administrator, or other person not a survivor. following the death of the owner it should be immediately delivered to one of the survivors, if any otherwise forwarded to the Division of Loans and Currency, Washington 25, D. C., with a signed statement that there are no known survivors.

§-324.11 Payment to survivors. Survivors of a deceased registered owner in the order provided in the preceding section are entitled to receive payment of an Armed Forces Leave Bond at their option and upon application to the Secretary of the Treasury at any time following the death of such registered owner, whether before, upon or after maturity of the bond. Application for such payment should be made on Form PD 2066, copies of which may be obtained from any Federal Reserve Bank. See § 324.15 for instructions as to filing the applica-

- (a) Definition of survivors. Survivors are defined in the act as follows:
- (1) "Spouse" means a lawful wife or husband:
  - (2) "Children" include
  - (i) A legitimate child;
  - (ii) A child legally adopted;

(iii) A stepchild, if, at the time of death of the member or former member of the armed forces, such stepchild is a member of the deceased's household:

(iv) An illegitimate child, but in the case of a male member or former male member of the armed forces only if he has been judicially ordered or decreed to contribute to such child's support; has been judicially decreed to be the putative father of such child; or has acknowledged

under oath in writing that he is the father of such child; and

(v) A person to whom the member or former member of the armed forces at the time of death stands in loco parentis and so stood for not less than twelve months prior to the date of death:

(3) "Parent" includes father mother, grandfather and grandmother. stepfather and stepmother, father and mother through adoption, and persons who, for a period of not less than one year prior to the death of the member or former member of the armed forces, stood in loco parentis to such member or former member: Provided, That not more than two parents may receive the benefits provided under this act and preference shall be given to the parent or parents, not exceeding two, who actually exercised parental relationship at the time of or most nearly prior to the date of the death of such member or former member of the armed forces.

(b) Payment only. Only payment of the entire amount of the bond will be permitted. No partial payment and no reissue of the bond in part may be made. Payment in all cases will be made by separate checks drawn in the proper amounts to the individual survivors, except that in the case of a survivor under 17 years of age or under mental disability, the check will be drawn either to the guardian of such survivor, if the Secretary has received notice of the appointment of such guardian, or in the absence of such notice, to a proper person selected by the Secretary, for the use and benefit of such survivor, without the necessity of resorting to judicial proceedings for the appointment of a legal representative.

(c) All survivors must join. Since no partial payment or reissue may be made, all survivors of the class entitled to receive payment must unite in the application, except that in the case of survivors under 17 years of age or under mental disability, legally qualified guardians, if any, may sign in their behalf, and in the absence of such legal guardians, such proper persons as the Secretary may select to act on behalf of such survivors.

(d) Time of vesting of survivors rights. A survivor's right to receive payment becomes fixed upon the date of the death of the owner. If a survivor dies before receiving payment the right to receive payment of his or her share of the bond passes to the estate of such survivor. For example, if the registered owner dies and leaves a widow and two children and the widow dies prior to receipt of payment, her share passes to her estate and payment of the bond will be made onethird to the widow's representative and one-third to each of the surviving children. If no executor or administrator is appointed for the estate of a deceased survivor, settlement may be made in the same manner as provided for the settlement without administration of estates of deceased owners of United States registered bonds.

§ 324.12 Loss, theft, destruction, mutilation, or defacement of bonds. If an Armed Forces Leave Bond is lost, stolen, destroyed, mutilated or defaced, relief

The Federal Reserve Banks are located at Boston, New York, Philadelphia, Cleveland, Richmond, Atlanta, Chicago, St. Louis, Min-neapolis, Kansas City, Dallas, and San Francisco.

may be granted before maturity by the issue of a substitute bond to be marked "Duplicate" or at or after maturity by payment of the bond in accordance with the provisions of section 8 of the Government Losses in Shipment Act (U. S. C., Title 31, sec. 738a) Relief in such cases will be governed by the regulations contained in Department Circular 300, as amended. In any such case immediate notice of the facts, together with a complete description of the bond (including name and address of owner, bond serial number, amount, and issue date) should be given to the Treasury Department, Division of Loans and Currency, Washington 25, D. C., which will forward appropriate forms for requesting relief, together with full instructions. Usually such relief will be granted without requiring a bond of indemnity.

§ 324.13 Checks. (a) Payment to survivors of checks issued to the registered owner (1) in full settlement of leave. (2) in payment of bonds, or (3) in payment of the odd amount due the member or former member of the armed forces over and above the bond issued in settlement of leave, will be made to the persons entitled as provided in the above regula-tions relating to bonds. Accordingly, such checks received by executors or administrators of deceased registered owners should not be deposited for collection but should be turned over to the survivors or returned to the issuing office with a statement of the facts.

(b) In the case of a survivor entitled to payment who dies before receiving and collecting the check issued in the name of the survivor, payment will be made to his estate.

# PROCEDURE

§ 324.14 Presentation and surrender of bonds. Presentation and surrender of an Armed Forces Leave Bond should be made in accordance with the applicable provisions of this part. The use of registered mail is suggested if the owner does not present and surrender the bond in person. 'Bonds marked "Duplicate" issued in lieu of lost, stolen, destroyed, mutilated, or defaced bonds should be submitted to the Treasury Department, Division of Loans and Currency, Washington 25. D. C.

§ 324.15 Payment to survivors. Survivors applying for payment under § 324.11 should forward the bonds, accompanied by the applications on Form PD 2066, to the appropriate Federal Reserve Bank or to the Treasury Department, Division of Loans and Currency, Washington 25, D. C. Usually payment will be expedited by the use of the Federal Reserve Banks. The form must be accompanied in each case by (a) a death certificate for the registered owner. (b) an explanation of any discrepancy between the name as given on the face of the bond and the name as given in the death certificate, and (c) in case of an application by parents other than the actual father and mother still living together, a signed and sworn statement giving the basis for the claim of parental relationship as defined in the act (see

§ 324.11). The right is reserved to require other and further evidence in cases where such action appears desirable. Federal Reserve Banks as fiscal agents of the United States are authorized to. make payment to survivors upon applications in accordance with these regulations, but may submit any doubtful or unusual cases to the Treasury Department, Division of Loan and Currency. for final decision.

§ 324.16 Designation of agents to make determination. The various Federal Reserve Banks as fiscal agents of the United States, the Fiscal Assistant Secretary of the Treasury, the Assistant to the Fiscal Assistant Secretary, the Commissioner and Associate Commissioner of the Public Debt, and the Chief of the Division of Loans and Currency are designated to make determinations on behalf of the Secretary as provided in -the act.

#### GENERAL

§ 324.17 Taxation. Under the act all amounts paid or payable under section 6 in cash, bonds or both (except interest in the case of bonds) shall be exempt from taxation.

§ 324.18 Address for communications. All inquiries after issue in connection with the payment of or transactions in Armed Forces Leave Bonds should be addressed to the Federal Reserve Bank of the District in which the owner resides. or to the Treasury Department, Division of Loans and Currency, Washington 25, D. C., except that any inquiries regarding the use of such bonds in connection with Government life insurance or national service life insurance payments should be addressed to the Office of the Veterans' Administration to which the assured has been paying premiums, or to the Director of Insurance Accounts Service, Veterans' Administration, Washington 25, D. C.

§ 324.19 Additional regulations. The Secretary of the Treasury may at any time, or from time to time, prescribe additional, supplemental, amendatory or revised rules and regulations governing Armed Forces Leave Bonds.

Compliance with the notice, public procedure, and effective date requirements of the Administrative Procedure Act (Pub. Law 404, 79th Cong., 60 Stat. 237) is found to be unnecessary with respect to this revision for the reason that it is issued merely to conform the regulations governing Armed Forces Leave Bonds to the act (Pub. Law 254. 80th Cong.) amending the Armed Forces Leave Act of 1946 under which amendatory Act Armed Forces Leave Bonds are made redeemable at the option of the owners at any time after September 1. 1947.

This revision will become effective on September 2, 1947.

[SEAL] A. L. M. WIGGINS, Acting Secretary of the Treasury.

[F. R. Doo. 47-7385; Filed, Aug. 6, 1947; 10:05 a. m.]

[1947 Dept. Circ. 811]

PART 825-PAYLIENTS BY BANKS AND OTHER FINANCIAL INSTITUTIONS IN CONNECTION WITH REDUMPTION OF ARRED FORCES LEAVE BONDS

August 1, 1947.

Pursuant to the authority of the Second Liberty Bond Act, as amended, the following regulations are hereby prescribed to goven payments by banks and other financial institutions in connection with the redemption of Armed Forces Leave Bonds.

SUPPART A-AUTHORITY TO ACT

Sec. 325.1 Financial institutions authorized to

325.2 Application and qualification. 825.3 Termination of an agent's qualification to pay bonds.

#### SUPPART E-GENERAL

325.4 Meaning of terms in this circular. 325.5 Relmbursement of agents' costs. Announcements, etc., of authority to

pay bonds.

SUPPART C-SCOPE OF AUTHORITY OF PAYING AGENTE

325.7 General.

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325.18 Functions of Federal Reserve Banks. 325.19 Supplements, amendments, etc.

AUTHORITY: \$§ 325.1 to 325.19, inclusive, issued under sec. 22 (1) 59 Stat. 47, Pub. Law 704, 79th Cong., 60 Stat. 963, Pub. Law 254, 80th Cong.; 31 U.S. C. and Sup. 757 (c) (1).

# SUBPART A-AUTHORITY TO ACT

§ 325.1 Financial institutions authorized to act. Commercial banks, trust companies, savings banks, savings and loan associations, building and loan associations (including cooperative banks) credit unions, cash depositories, industrial banks, and similar financial institutions which (a) are incorporated under Federal Law or under the laws of a State. Territory or possession of the United States or the District of Columbia; (b) in the usual course of business accept, subject to withdrawal, funds for deposit or the purchase of shares; (c) are under the supervision of the banking department or equivalent authority of the jurisdiction in which incorporated; (d) maintain regular offices for the transaction of their business; and (e) are open daily and observe regular business hours. are eligible to become paying agents of Armed Forces Leave Bonds and, upon qualification in accordance with § 325.2, are hereby authorized to make payments in connection with the redemption of Armed Forces Leave Bonds (hereinafter referred to as bonds) subject to the provisions of this part and any instructions issued hereunder.

§ 325.2 Application and qualification. Federal Reserve Banks, as Fiscal Agents of the United States, are authorized to qualify eligible institutions hereunder. and to terminate any such qualification as hereinafter provided. Any financial institution qualified as a paying agent of United States Savings Bonds is authorized hereunder to act as a paying agent of Armed Forces Leave Bonds. The institution will not be required to effect a new formal Application-Agreement for the purpose. The act of payment of an Armed Forces Leave Bond by a qualified paying agent of savings bonds will qualify it as a paying agent of Armed Forces Leave Bonds and will render it subject to the terms and conditions applicable to the payment of such bonds and subject to the same terms and conditions as are set forth in the Application-Agreement entered into by it as a paying agent of savings bonds. Any other eligible institution not now qualified to pay savings bonds but possessing adequate authority under its charter that desires to qualify to make payments in connection with the redemption of the bonds should make application to the Federal Reserve Bank of the Federal Reserve District in which it is located on Application-Agreement Form PD 2125 (see appended Exhibit A) copies of which may be obtained from the appropriate Federal Reserve Bank. If the application is approved, the Federal Reserve Bank will forward to the applicant a Notice of Qualification Form PD 2126 (see appended Exhibit B) establishing that it is qualified to make payments in connection with the redemption of the bonds. If the application is not approved, the applicant will be so advised in writing by the Federal Reserve Bank of the District.

§ 325.3 Termination of an agent's qualification to pay bonds. The Secretary of the Treasury or under authority of the Secretary the appropriate Federal Reserve Bank, as Fiscal Agent of the United States, may, by written notice, at any time and without previous demand or notice, terminate the qualification of any paying agent hereunder. A duly qualified paying agent may discontinue making payments at any time upon written notice to the Federal Reserve Bank, and its qualification shall thereunon cease.

### SUBPART B-GENERAL

§ 325.4 Meaning of terms in this circular For the purpose of this part, unless otherwise indicated specifically, or by context, the terms:

(a) "Paying agent(s)" or "agent(s)" shall mean any eligible financial institution duly qualified pursuant to the pro-

visions of this circular to make payments in connection with the redemption of Armed Forces Leave Bonds including such branches located within the United States (including its territories and possessions and the Canal Zone) and the Republic of the Philippines, as it may wish to utilize. For the purpose of this part the term "branches" shall include any bank facilities which may be established with the specific approval of the Treasury Department at army and navy installations and other places.

(b) "Bond(s)" shall include only Armed Forces Leave Bonds unless otherwise indicated specifically or by context. (c) "Owner(s)" shall mean the living

(c) "Owner(s)" shall mean the living member or former member of the armed forces whose name is inscribed in his or her own right on a bond.

(d) "Federal Reserve Bank" includes each Federal Reserve Bank and any Bank thereof authorized by the parent Federal Reserve Bank to conduct any of the transactions in connection with which the term is used in this part.

§ 325.57 Reimbursement of agents' costs. (a) Each paying agent shall be entitled to receive reimbursement for its service for all bonds paid and accounted for by it during the period from September 1, 1947 through December 31, 1947 at the rate of:

15 cents each for the first 1,000 bonds 10 cents each for all over 1,000 bonds

Thereafter the number of Armed Forces Leave Bonds paid will be combined with the number of savings bonds paid in computing reimbursement. In other words, paying agents will be entitled to receive 15 cents each for the first 1,000 Armed Forces Leave Bonds and savings bonds combined paid and accounted for in each calendar quarter, and 10 cents each for all over 1,000 bonds of either kind paid and accounted for in that quarter. Each Federal Reserve Bank is authorized to establish a definite and regular closing time for determining those paid bonds to be considered as accounted for in a reimbursable period. Such closing time may be based upon a time that the paid bonds are forwarded to, or received by, the Federal Reserve Bank and shall be uniformly applied throughout the District of such Bank. The scale of rates shall be applicable separately to the agent and to each of its branches utilized in making payments under this part, if the bonds paid by each are separately scheduled and accounted for. The payment of such amount as the agent is entitled to receive shall be made by the Federal Reserve Bank on behalf of the Treasury Department.

(b) Paying agents shall not make any charge whatever to the owners of the bonds in connection with payments hereunder.

§ 325.6 Announcements, etc., of authority to pay bonds. Any announcement of or any reference to an agent's authority to pay bonds may be made only in a form or manner or contain such statements or substance as may be approved by the Secretary of the Treasury or, under authority of the Secretary, by the Federal Reserve Bank of the Dis-

trict, as Fiscal Agent of the United States.

SUBPART C—SCOPE OF AUTHORITY OF PAYING AGENTS

§ 325.7 General. Only one Armed Forces Leave Bond has been or will be issued to any one living member or former member of the armed forces discharged under honorable conditions and otherwise entitled to receive a payment in such form (except for a very few instances where adjustments have been necessary after payment was made) That bond will be inscribed only in such member's name. The lowest denomination bond authorized for issuance is \$50 (except for \$25 adjustment bonds) and higher denomination bonds are issued only in multiples of \$25. The bonds are issued pursuant and subject to the terms of Treasury Department Circular No. 793. The bonds are not transferable by sale, exchange, assignment, pledge, hypothecation or otherwise except as they may be assigned to the Administrator of Veterans Affairs pursuant to the Armed Forces Leave Act of 1946, as amended, and regulations prescribed by that Administrator pursuant thereto. No claims by attempted transferees or by persons loaning money on the security of the bonds will be recognized. By the terms of the Armed Forces Leave Act of 1946. as amended, the bonds are exempt from claims of creditors, including any claim of the United States, and shall not be subject to attachment, levy, or seizure by or under any legal or equitable process whatever. Accordingly, no claims of creditors, assignees for the benefit of creditors, trustees or receivers in bankruptcy or equity will be recognized, and no payment of the bonds to any such persons will be made, either during the lifetime of the person whose name is inscribed on the bond or after his death. Upon the death of an owner of a bond the bond becomes payable only to his survivors as defined in the Armed Forces Leave Act. It is of the utmost importance that payment of the appropriate redemption value of the bonds be made only to and received by the persons entitled and strictly under the terms and conditions of the bonds and applicable regulations.

§ 325.8 Payments—to owner named on bond. Subject to the terms of the bonds and to the provisions of the regulations governing them and the provisions of this part, an agent may make payment of a bond only to the individual whose name is inscribed as the owner in his own right on the bond: Provided, That such individual presents the bond to the agent for payment and that the individual is known to the agent or establishes his identity to the complete satisfaction of the agent. This authority shall be held to include the payment of bonds to a person whose name as inscribed on the bond has been changed by marriage (but not otherwise) names must be shown, for example-"(Miss) Mary T. Jones, now by marriage Mrs. Mary J. Smith."

§ 325.9 Specific limitations of payment authority. An agent is not authorized to pay a bond:

¹For the purpose of this part, eligible institutions in Puerto Rico, the Virgin Islands and the Canal Zone shall be considered as being within the Second Federal Reserve District and shall make application to the Federal Reserve Bank of New York, and eligible institutions in Alaska, Hawaii and Guam shall be considered as being within the Twelfth Federal Reserve District and shall make application to the Federal Reserve Bank of San Francisco.

(a) If the bond is presented for payment prior to September 2, 1947. Payment in any form or manner to a bond owner before that date is not authorized in any circumstance.

(b) If the agent does not know or cannot establish to its complete satisfaction the identity of the person requesting payment as the owner of the bond.

(c) If the owner requesting payment (form for which appears on the back of each bond) does not sign his name in ink exactly as it is inscribed on the face of the bond and show his home or business address. (See also § 325.10 (d))

(d) If the bond appears to bear a material irregularity, for example, an altered, illegible, incomplete or unauthorized inscription or issue date; or if a bond appears to be altered, or is mutilated or defaced in such a manner as to create doubt or arouse suspicion with respect to the bond or any essential part thereof.

(e) If the bond is marked "Duplicate." (An owner of a bond marked "Duplicate" must submit it to the Treasury Department, Division of Loans and Currency, Washington 25, D. C., after completing the request for payment and having it duly certified by an authorized certifying officer.)

(f) If the owner is deceased, incompetent or under legal guardianship or the owner's name as inscribed on a bond is changed for any reason other than marriage, or if it is known to the agent that the owner has been declared, in accordance with law, incompetent to manage his estate.

(g) If partial redemption is requested. (Only payment of the entire amount of principal and interest due may be made and under no circumstances will an exchange be permitted for bonds of a lower denomination.)

Attention is directed to § 325.17 for handling bonds of the foregoing classes of cases which may not be paid by agents.

SUBPART D-PAYMENT AND ACCOUNTING

§ 325.10 Examination of bonds presented for payment. Before making payment of bonds presented hereunder the agent:

(a) Shall determine that the person requesting payment as the "owner" (as defined in this part) is known or, his identity is established to the satisfaction of the agent.

(b) Shall examine the bond and determine that it is a bond which the agent is authorized to pay under the provisions of this part.

of this part.

(c) If the request for payment on the back of the bond is already executed, shall determine that the request is properly signed by the registered owner presenting the bond and that his home or business address is shown.

(d) If the request for payment on the back of the bond has not been executed or has been improperly executed by the owner presenting the bond, shall require such owner to properly sign the request and show his home or business address.

§ 325.11 Certification of requests for payment. In view of the provisions of this part governing the payment of the

bonds and the requirements as to the data to be endorsed on each bond, under § 325.12, an agent will not be required in the case of any bond paid by it to complete the certification form at the end of the request for payment, nor determine the authenticity of any certification which may appear on the bond at the time it is presented for payment: Provided, however, That each agent submitting paid bonds shall be understood by such submission to have represented and certified that the identity of the owner requesting payment has been duly established by one of its officers or by an employee duly authorized by the agent.

§ 325.12 Determination of redemption values and payment of bonds. The redemption value of a bond is determined according to the number of months that it has been outstanding. The Federal Reserve Bank of the District will furnish each agent monthly with a table of redemption values from which it will be possible, after determining the month and year of issue of any bond, to establish its current value. After establishing such value, payment thereof to the owner requesting payment shall be made in cash. No objection will be made to an arrangement between the owner and the agent under which the owner accepts in lieu of cash, a credit to his checking, savings or share account with the agent, or a check or similar instrument payable to his order. Each agent shall place in the upper left-hand portion on the face of each bond paid by it the word "Paid," the amount and date of payment and the name, location and code number assigned to the agent by the Federal Reserve Bank. Other data pertinent to the payment procedure of an agent may be included if approved by the Federal Reserve Bank of the District. Each paying agent of savings bonds acting also as a paying agent of Armed Forces Leave Bonds should use the same payment stamp for both activities. The Federal Reserve Bank will furnish any additional rubber stamps necessary for this purpose, or, in lieu thereof, will approve suitable stamps in the possession of or prepared by an agent. The affixation of such data shall be construed by and between the agent and the Treasury Department to be a certification by the paying agent that the bond has been paid in accordance with the terms and requirements of this part and the Armed Forces Leave Act of 1946, as amended, and regulations issued pursuant thereto, and that payment of the proceeds of the bond has been made to the owner.

§ 325.13 Forwarding paid bonds to the Federal Reserve Bank. After payment, the bonds shall be forwarded to the Federal Reserve Bank of the District in accordance with instructions issued by such Federal Reserve Bank.

§ 325.14 Redemption of paid bonds by Federal Reserve Banks. Upon receipt of the paid bonds the Federal Reserve Bank will make immediate settlement with the paying agent for the total amount of payments made on such bonds; however, such settlement shall be subject to adjustment if any discrepancies are discovered at a later date.

§ 325.15 Losses resulting from payments. The amendment to the Armed Forces Leave Act of 1946, Public No. 254, Enacted July 26, 1947, provides in section 4 thereof that the provisions of subsection (i) of section 22 of the Second Liberty Bond Act, as amended, shall apply with equal force to payments of Armed Forces Leave Bonds. The said subsection provides:

(i) Any losses resulting from payments made in connection with the redemption of cavings bonds shall be replaced out of the fund established by the Government Losses in Shipment Act, as amended, under such regulations² as may be prescribed by the Secretary of the Treasury. The Treasurer of the United States, any Federal Reserve Bank, or any qualified paying agent authorized or permitted to make payments in connection with the redemption of such bonds, shall be relieved from liability to the United States for such losses, upon a determination by the Secretary of the Treasury that such losses resulted from no fault or negligence on the part of the Treasurer, the Federal Reserve Bank, or the qualified paying agent. * The provisions of section 3 of the Government Losses in Shipment Act, as amended,3 with respect to the finality of decisions by the Secretary of the Treasury shall apply to the determinations made pursuant to this subsection. *

(a) Consideration of facts concerning loss. In any case in which a loss occurs, the paying agent shall be afforded ample opportunity to present all of the facts pertaining to the circumstances of the payment for consideration by the Secretary.

§ 325.16 Preservation of rights. Nothing contained in the regulations in this part shall be construed to limit or restrict any existing rights which holders of bonds may have acquired under the Armed Forces Leave Act or the regulations prescribed thereunder.

§ 325.17 Redemption of bonds not payable by agents. Any bonds which an agent is not authorized to pay pursuant to the provisions of this circular should be forwarded by the owner, or his agent, after certification of the requests for payment, to the Federal Reserve Bank or Branch of the District for redemption except that in the case of bonds marked "Duplicate" the bonds should be sent to the Treasury Department, Division of Loans and Currency, Washington 25, D. C. If an agent should undertake to forward such unpaid bonds at the request and in behalf of the person entitled to payment, such bonds must be sent separate and apart from bonds which the agent has paid.

^{*}Regulations governing replacement of losses resulting from payments made in connection with the redemption of Armed Forces Leave Bonds are set forth in Treasury Department Circular No. 751, Second Revisions.

^{*}The provisions of section 3 of the Government Lower in Shipment act, as amended, with respect to the finality of decisions by the Secretary of the Treasury are—"Notwithstanding any provision of law to the contrary, the decision of the Secretary of the Treasury that such loss, destruction, or damage has occurred or that such shipment was made substantially in accordance with such regulations shall be final and conclusive and shall not be subject to review by any other officer of the United States."

§ 325.18 Functions of Federal Reserve Banks. The Federal Reserve Banks, as Fiscal Agents of the United States, are authorized to perform such duties, and prepare and issue such forms and instructions; as may be necessary to the fulfillment of the purpose and requirements of this part. The Federal Reserve Banks, when authorized by the Treasury Department, may utilize any or all of their Branches in the performance of these duties.

§ 325.19 Supplements, amendments, etc. The Secretary of the Treasury may at any time or from time to time revise, supplement, amend, or withdraw, in whole or in part, the provisions of this part, or any revisions, supplements or amendments thereto, information as to which will be furnished promptly to the Federal Reserve Banks and to the agents qualified hereunder.

Compliance with the notice, public rule making procedure and effective date requirements of the Administrative Procedure Act (Pub. Law 404, 79th Cong., 60 Stat. 237) with respect to this circular is found to be contrary to the public interest because Armed Forces Leave Bonds are redeemable at any time after September 1, 1947, at the option of the owners, and a substantial amount of time is essential in order to establish the procedure necessary for the payment of the bonds after the date set by the Congress.

The regulations set forth in this part will become effective immediately, the requirements of section 4 (c) of the Administrative Procedure Act being dispensed with to facilitate the redemption of Armed Forces Leave Bonds by the owners thereof after September 1, 1947, in accordance with Public Law 254, 80th Congress.

[SEAL] A. L. M. WIGGINS, Acting Secretary of the Treasury.

EXHIBIT A

Form PD 2125 Treasury Deparment Fiscal Service Bureau of the Public Debt

APPLICATION-AGREEMENT

Payments by banks and other financial institutions in connection with the redemption of Armed Forces Leave Bonds

Dated _____, 194___.

To the Federal Reserve Bank of _____, Fiscal Agent of the United States:

(Name of institution)

ferred to as the undersigned, hereby applies for qualification to make payments in connection with the redemption of Armed Forces Leave Bonds, as provided in Treasury Department Circular No. 811. The undersigned hereby certifies that (a) it is incorporated under the laws of ______, (b) in the usual course of business it accepts, subject to withdrawal, funds for deposit or the purchase of shares; (c) it is under the supervision of the

(Name of supervising Dept. or similar office) of _____, (d) it main-(State or other jurisdiction)

tains a regular office for the transaction of its business at the address specified below; (c) it is open daily and observes regular business hours; and (f) it has adequate authority under its charter to enter into this agree-

In consideration of being qualified as a paying agent, the undersigned hereby agrees:

1. To be bound by and to comply with the provisions of Treasury Department Circular No. 811, including all supplements and amendments thereof and instructions issued thereunder.

2. That the Secretary of the Treasury, or 2. That the Secretary of the Treasury, or the Federal Reserve Bank of ______, by written notice, may, at any time, and without previous demand or notice, terminate the qualification of the undersigned; and that in the event of such termination the undersigned after receipt of such notice or after the /date of termination specified therein, will not thereafter pay any Armed Forces Leave Bonds.

Forces Leave Bonds.

It is understood that the undersigned may withdraw from this Agreement at any time upon written notice of such intention to the Federal Reserve Bank of

In Witness Whereof, the undersigned has caused this Agreement to be executed under seal by the officer below named, thereunto duly authorized by a resolution of its governing board or committee adopted on the _____,

(Name) (Address) [SEAL] (Signature of officer) (Title of officer)

#### ACKNOWLEDGMENT

State of _____, County of ____, ss: On this _____, 194__ before me appeared _____, to me personally known, who, being by me duly 

_ and that the seal (Name of institution)

affixed to the above instrument is the corporate seal of said institution, and that the above instrument was signed and sealed in behalf of said institution by authority of its governing board or committee, and said officer acknowledged said instrument to be the free act and deed of said institution.

[SEAL] Notary Public.

My commission expires _ (In case the applicant has no corporate seal omit the words, "and that the seal affixed to the above instrument is the corporate seal of said institution," and add at the end of the affidavit "The institution has no corporate seal.")

EXHIBIT B

Form PD 2126 Treasury Department Fiscal service Bureau of the Public Debt

NOTICE OF QUALIFICATION OF A BANK OR OTHER FINANCIAL INSTITUTION TO MAKE PAYMENTS IN CONNECTION WITH THE REDEMPTION OF ARMED FORCES LEAVE BONDS

То _____ ------

Gentlemen:

Your Application-Agreement Form PD 2125, dated ______, has been approved as of this date. You are hereby notified that you are qualified to make payments in connection with the redemption of Armed Forces Leave Bonds pursuant to the provisions of Treasury Department Circular No. 811, and any supplements or amendments thereof and instructions issued pursuant thereto.

> FEDERAL RESERVE BANK OF ___ Fiscal Agent of the United States.

[F. R. Doc. 47-7386; Filed, Aug. 6, 1947; 9:03 a. m.]

# TITLE 34-NAVY

# Chapter I—Department of the Navv

PART 9-EXECUTIVE ORDERS, PROCLAMA-TIONS, AND PUBLIC LAND ORDERS APPLI-CABLE TO THE NAVY

FARFAN NAVAL RADIO STATION, CANAL ZONE

Authority for the issuance of orders affecting naval and military reservations in the Canal Zone was delegated to the Secretary of War by Executive Order 9746, July 1, 1946. Orders with respect to naval reservations in the Canal Zone, issued pursuant to Executive Order 9746. will be printed in full under Title 35 in

For an addition to the tabulation in § 9.5, see § 21.4 of Title 35, infra, with respect to setting aside lands in the Panama Canal Zone for a naval reservation to be known as the Farfan Naval Radio Station.

# TITLE 35—PANAMA CANAL

# Chapter I—Canal Zone Regulations

PART 21-PUBLIC LANDS: MILITARY AND NAVAL RESERVATIONS

#### NOTE REGARDING CODIFICATION

Executive orders affecting military and naval reservations in the Canal Zone have been published in full text under Title 3—The President, and have been tabulated under §§ 21.3 and 21.4 of this title. Authority for the issuance of such orders was delegated to the Secretary of War by Executive Order 9746, July 1, 1946, 3 CFR 1946 Supp. Orders with respect to military and naval reservations in the Canal Zone, issued pursuant to Executive Order 9746, will be printed in full under Title 35, each order appearing as a paragraph in § 21.3, in the case of military reservations, or as a paragraph in § 21.4, in the case of naval reservations.

O

[Canal Zone Order 2]

PART 21-PUBLIC LANDS; MILITARY AND NAVAL RESERVATIONS

GATUN LAKE MILITARY RESERVATION

By virtue of the authority vested in the President by section 5 of title 2 of the Canal Zone Code, approved June 19, 1934, and delegated to me by Executive Order No. 9746 of July 1, 1946, it is ordered as follows:

§ 21.3 Military reservations in Canal Zone—(a) Gatun Lake Military Reservation—(1) Setting apart of reservation, boundaries. The following described boundaries. The following described area of land situated in the Canal Zone is hereby reserved and set apart as, and assigned to the uses and purposes of, a military reservation which shall be known as Gatun Lake Military Reservation and shall be under the control and jurisdiction of the Secretary of War, except that it shall continue to be subject to the civil jurisdiction of the Canal Zone Government in conformity with the provisions of the Canal Zone Code as amended and supplemented:

Beginning at an unmarked point "A" which is at the intersection of contour 87.0 feet with the northern boundary of the Fort Gulick Military Reservation, the approximate geodetic position of which (referred to the Panama-Colon Datum of the Canal Zone Triangulation System) is in North latitude 9°19' plus 5,400 feet, and in West longitude 79°51' plus 500 feet:

Thence by metes and bounds:

S. 40°00' E., 1,130 feet to an unmarked

Due South, 2,400 feet to an unmarked Point "C"

S. 80°00' E., 1,730 feet to an unmarked Point "D'

N. 63°00' E., 2,670 feet to an unmarked

Due South, 1,800 feet to an unmarked Point "F".

S. 50°30' E., 2,210 feet to an unmarked Point "G"

Due South, along the 79°50' Meridian, 12,150 feet to an unmarked Point "H"

S. 79°00' W., 12,210 feet to an unmarked Point "I"

N. 46°30' W., 1,290 feet to an unmarked Point "J"

N. 30°00' W., 1,850 feet, to an unmarked Point "K"

N. 65°00' W., 1,750 feet, to an unmarked Point "L" on the 87.0 contour on the easterly boundary of the Fort Wm. D. Davis Military Reservation; the approximate geodetic position of which is in North latitude 9°17' 750 feet and in West longitude 79°52' plus 3,300 feet;

Along the 87 foot contour in a northerly and easterly direction to the point of beginning.

The above area contains an area of 1,864 acres or 754 hectares, more or less, and includes the following islands together with certain small unnamed ıslands: Advent, Egronal, Banana, Mango, Zorra, Iguana, Piedras, Terapa and Brazo.

The above area is as shown on Panama Canal Drawing No. M-6114-53 entitled "Boundary of Gatun Lake Military Reservation" made by the Section of Surveys, Office Engineering Division, The Panama Canal and on file in the office of the Governor, The Panama Canal, Balboa Heights, Canal Zone.

(2) Executive order superseded. This order supersedes Executive Order 8782 of June 12, 1941 establishing a military reservation on certain islands in Gatun Lake, Canal Zone. (2 C. Z. Code 5; E. O. 9746, July 1, 1946, 3 CFR 1946 Supp.)

> ROBERT P PATTERSON. Secretary of War.

DECEMBER 1, 1946.

[F. R. Doc. 47-7376; Filed, Aug. 6, 1947; 8:51 a. m.]

# [Canal Zone Order 6]

PART 21-PUBLIC LANDS; MILITARY AND NAVAL RESERVATION

### FORT GULICK MILITARY RESERVATION

By virtue of the authority vested in The President of the United States by section 5 of title 2 of the Canal Zone Code and delegated to me by Executive Order No. 9746 of July 1, 1946, it is ordered as follows:

§ 21.3 Military reservations in Canal one. * * * Zone.

(b) Fort Gulick Military Reservation—(1) Setting apart of reservation;

houndaries. The following-described area of land in the Canal Zone (including the corridor hereinafter described) is hereby reserved and set apart as, and assigned to the uses and purposes of, a military reservation, which shall be known as Fort Gulick Military Reservation, and which shall be under the control and jurisdiction of the Secretary of War, subject to the provisions of subparagraph (2) of this paragraph:

The area comprising this reservation, consisting of the main reservation and a 100-foot right of way or corridor connecting the reservation with the Bolivar Highway, is situated southeasterly of Mount Hope on the western shore of the Quebrada Ancha Arm of Gatun Lake, in the Canal Zone, and the boundary is more particularly described as follows:

#### Main Reservation

Beginning at monument No. 1, which is a 1½ inch galvanized iron pips set in concrete, located on the continuous 92 foot contour of the west shore of the Quebrada Ancha Arm of Gatun Lake, the geographic position of which monument, referred to the Canal Zone triangulation system, is in latitude 9°18' N. plus 2,418.6 feet and longitude 79°52' W. plus 3,280.0 feet from Greenvich.

Thence from said initial point, by metes

and bounds:

N. 23°08'00" W., 359.9 feet, to monument No. 1A, which is a 11/2 inch galvanized iron pipe:

N. 23°12'30" W., 297.4 feet, through monument No. 1B, which is a 11/2 inch galvanized iron pipe, to monument No. 2 which is a 2½ inch galvanized iron pipe, the distances being 202.7 fest and 94.7 feet, successively,

from beginning of course.

N. 73°07'30" W., 369.8 feet to monument
No. 3, which is a 1½ inch galvanized iron

pipe; N. 72°56'30" W., 998.8 feet, through monu-ments Nos. 4, NF14 and 5, (Monument No. 4 is a 2½ inch galvanized ron pipe; monument No. NF14 is a concrete post, 8 inches square; monument No. 5 is a 11/2 inch galvanized iron pipe) to monument No. 6, which is a concrete post 8 inches square, the distances being 284.8 feet, 453.6 feet, 114.1 feet and 146.3 feet, successively, from beginning of course:

N. 45°58'00" W., 118.2 feet, to monument No. 7, which is a 1½ inch galvanized iron pipe:

N. 46°13'30" W., 315.5 feet, to monument No. 8, which is a 21/2 inch galvanized iron

N. 46°01'00" W., 456.1 feet, to monument No. 9, which is a 2½ inch galvanized iron

N. 46°02'00" W., 400.0 feet, to monument No. 10, which is a 21/2 inch galvanized iron pipe;

N. 46°01'00" W., 463.0 feet, to monument No. 11, which is a 2½ inch galvanized iron pipe;

N. 46°01'30" W., 205.1 feet, to monument No. 12, which is a 21/2 inch galvanized iron

pipe; N. 46°01'00" W., 1,141.6 feet, through monuments No. 13 and 14 which are 2½ inch gal-vanized iron pipes, to monument No. 15, which is a concrete post, 8 inches equare, the distances being 389.8 feet, 394.9 feet and 356.9 feet, successively, from beginning of

N. 00°01'00" W., 2,515.4 feet, through monuments Nos. 16 to 21, inclusive, which are 21/2 inch galvanized iron pipes, to monument No. 22, which is a 11/2 inch galvanized iron pipe, the distances being 249.8 feet, 193.4 feet, 470.0 feet, 525.0 feet, 520.6 feet, 408.0 feet, and 150.6 feet, successively, from beginning of course:

N. 54°57'00" W., 470.7 feet, to monument No. 23, which is a 11/2 inch galvanized iron pipe;

N. 53°41'40" E., 153.4 feet, through monument No. 23-A, which is a 2 inch galvanized iron pipe and monument No. 23-B, which is a brazz plug set on the center line of the Fort Gulick Road, to monument No. 23-C, which is a 2 inch galvanized iron pipe, the distances being 63.0 feet, 52.7 feet and 52.7 feet, succeccively, from beginning of course.

N. 54°55′50″ W., 209.2 feet to monument

23-D, which is a brass plug set in old con-

crete foundation.

N. 89°06'20" E., 342.2 feet through monument No. 23-E, which is a 2 inch galvanized iron pipe to monument No. 24, which is a 11/2 inch galvanized iron pipe, the distances being 186.1 feet and 156.1 feet, successively, from beginning of course.

N. 10°13'30" W., 75.6 feet, to monument No. 24A, which is a 1½ inch galvanized from

pipe; N. 10°16'30" W., 715.2 feet to monument No. 24B, which is a 1½ inch galvanized iron pipe;

N. 10°18'00" W., 431.3 feet, to monument No. 24C, which is a 11/2 inch galvanized iron

pipe; N. 10°12′00" W., 236.0 feet, to monument No. 24D, which is a 11/2 inch galvanized iron

pipo; N. 10°15'30" W., 192.8 feet, to monument No. 24E which is a concrete post, 8 inches equare;

N. 89°59'30" E., 380.2 feet, through monument No. 24F, which is a 11/2 inch galvanized iron pipe, to monument No. 25, which is a 2½ inch galvanized iron pipe, the distances being 239.4, feet and 140.8 feet, successively,

from beginning of course; N. 00°01′60′′ W., 370.0 feet, to monument No. 26, which is a concrete post, 8 inches

square; S. 50°31'00" E., 1,522.2 feet, through monuments Nos. 27 and 28, which are 21/2 inch galvanized iron pipes, to monument No. 29, which is a concrete post, 8 inches square the distances being 501.6 feet, 563.0 feet, and 457.6 feet, successively, from beginning of

N. 85°14'00" E., 432.9 feet, through monuments Nos. 30 and 31, which are 2½ inch galvanized iron pipes, to monument No. 32, which is a 11/2 inch galvanized iron pipe, the distances being 180.6 feet, 62.4 feet and 189.9 feet, successively, from beginning of course; N. 43°47'30" E., 1,037.4 feet, parallel to and

50 feet southeasterly of the centerline of the Fort Gulick-France Field Road, to monument No. 33, which is a 11/2 inch galvanized iron pipe;

On a curve to the left, with a radius of 1,011.3 feet, 422.3 feet, to monument No. 34, which is a 1½ inch galvanized iron pipe (the chord distance between monuments Nos. 33 and 34 being 419.4 feet, N. 31°49'30" E.);
N. 19°50'00" E., 1,345.0 feet, parallel to and

50 feet easterly of the centerline of the Fort Gulick-France Field Road, to monument No. 35, which is a 11/2 inch galvanized iron pine;

S. 24°59'30" E., 626.4 feet, to monument No. 36, which is a 11/2 inch galvanized from

Due East, 9,122.1 feet, through monuments Nos. 37 to 43, inclusive, which are 1½ inch galvanized iron pipes, and 47 to 74, inclusive, which are 21/2 inch galvanized iron pipes, to monument No. 75, which is a concrete post, 8 inches square, located on the continuous 100 foot contour of the west shore of the Quebrada Ancha Arm of Gatum Lake, the distances being, 374.3 feet, 125.1 feet, 254.1 feet, 335.2 feet, 254.4 feet, 224.3 feet, 335.1 feet, 156.6 feet, 325.0 feet, 161.0 feet, 409.0 feet, 160.0 feet, 161.0 feet, 178.0 fcot, 400.0 fcet, 300.0 fcet, 227.0 fcet, 173.0 fcct, 264.0 fcct, 517.4 fcet, 307.0 fcet, 134.0 fcet, 340.4 fcet, 137.2 fcet, 203.0 fcet, 300.0 fcet, 332.0 fcet, 92.0 fcet, 342.0 fcet, 180.0 fcet, 73.0 fcet, 262.0 feet, 440.8 feet, 113.0 feet, 347.0 feet, 334.0 feet, 126.0 feet, 125.0 feet, 107.2 feet, successively, from beginning of course;

Due East, 100 feet, more or less to an unmarked point on the continuous 87 foot contour of the shore line of Gatun Lake:

In a general southwesterly direction, along the 87 foot contour of the shore line of Gatun Lake, as it meanders, to an unmarked point, from which the bearing and distance to the above mentioned monument No. 1 is N. 23°08'00" W., 15 feet, more or less; N. 23°08'00" W., 15 feet more or less, to the

point of beginning.

The tract as described contains an area of 1,755 acres, more or less.

#### Right of Way or Corridor From Bolivar Highway

The right of way or corridor connecting the main reservation with Bolivar Highway is a strip of land 100 feet in width, extending 50 feet on each side of the centerline which is described as follows:

Beginning at a brass plug located on the centerline of the Fort Gulick Road (present width of pavement 24 feet) and 100.0 feet southeasterly of the centerline of Bolivar Highway, the geographic position of which monument, referred to in the Canal Zone triangulation system, is in latitude 9°19' plus 3,524.7 feet, and longitude 79°53' plus 5,287.8 feet from Greenwich.

Thence from said initial point in a general easterly direction, 4,179 feet, more or less, along the centerline of the Fort Gulick Road to monument No. 23B, which is a brass plug on the westerly boundary line of the main reservation as above described.

The right of way or corridor as described contains an area of 9 acres, more or less.

The directions of the lines refer to the true meridian. All geographic positions are referred to the Panama-Colon datum of the Canal Zone triangulation system.

The boundary of the main reservation, from monument No. 1 to monument No. 75, inclusive, was surveyed by the Section of Surveys, the Panama Canal, in January and February 1940, and in December 1946. The centerline of the right of way or corridor from Bolivar Highway to the main reservation was surveyed by the Constructing Quartermaster, Panama Canal Depart-

ment, U. S. Army, in January 1940.
The entire reservation, consisting of the main reservation and the right of way or corridor, contains an area of 1765 acres, more or less, and is shown on Panama Canal drawing No. M6114-65 entitled "Boundary of Fort Gulick Military Reservation," scale 1:10,000, dated December 6, 1946, on file in the Gov-ernor's Office, Balboa Heights, Canal Zone, and in the Department Engineer's Office, Panama Canal Department, U. S. Army, Quarry Heights, Canal Zone.

(2) Conditions and limitations. The reservation made by subparagraph (1) of

this paragraph shall be subject to the following conditions and limitations: (i) The area comprising this reservation shall continue to be subject to the civil jurisdiction of the Canal Zone Gov-

ernment in conformity with the provi-

sions of the Canal Zone Code as amended and supplemented.

(ii) The military authorities shall bear all the costs of the transfer of such area, including the cost of surveys and of cancellation of any agricultural licenses or other permits which may be in force in the area.

(iii) No sanitary sewage originating within the developed sections of the reservation shall be permitted to discharge into the drainage basin of Gatun Lake.

The right is reserved to the Panama Canal to make such use of the

corridor as may be involved in the construction of necessary intersecting highways, overhead and underground power. telephone, telegraph and pipe lines, and drainage channels.

(v) The public shall be permitted access through or across the corridor to the road known as the Old Gatun Road and to areas adjacent to the corridor, and over any intersecting highway which may be constructed as provided in subdivision (iv) of this subparagraph.

(3) Executive orders superseded. This order supersedes Executive Order 8737 of April 16, 1941, and Executive Order 9110 of March 24, 1942, establishing and enlarging, respectively, the Fort Gulick Military Reservation. (2 C. Z. Code 5; E. O. 9746, July 1, 1946, 3 CFR, 1946 Supp.)

> ROBERT P. PATTERSON. Secretary of War

, March 31, 1947.

[F. R. Doc. 47-7377; Filed, Aug. 6, 1947; 8:51 a. m.]

#### [Canal Zone Order 7]

PART 21--Public Lands; Military and NAVAL RESERVATIONS

#### CERRO TIGRE MILITARY RESERVATION

By virtue of the authority vested in The President of the United States by section 5 of title 2 of the Canal Zone Code and delegated to me by Executive Order No. 9746 of July 1, 1946, it is ordered as follows:

§ 21.3 Military reservations in Canal Zone.

(c) Cerro Tigre Military Reservation-(1) Setting apart of reservation; boundaries. The following-described area of land situated in the Canal Zone is hereby reserved and set apart as, and assigned to the uses and purposes of, a military reservation, which shall be known as Cerro Tigre Military Reservation and which shall be under the control and jurisdiction of the Secretary of War, except that it shall continue to be subject to the civil jurisdiction of the Canal Zone Government in conformity with the provisions of the Canal Zone Code as amended and supplemented:

Beginning at a concrete monument marked "A" located 185.0 feet more or less, easterly from the centerline of Madden Road, the geographic position of which monument, referred to the Canal Zone triangulation system is in North latitude 9°04' plus 1,000.00 feet and in West longitude 79°38' plus 1,500.0 feet from Greenwich.

From monument "A" the bearing and distance to triangulation station "Gato" is, S. 71°58'10" E., 2,000.7 feet.

Thence from said initial point, by metes and bounds:

N. 26°34'00" E., 1,118.0 feet, to a concrete monument marked "B".

N. 84°28'00" E., 2,071.0 feet, to a concrete monument marked "O".

S. 35°56'00" E., 2,470.0 feet, to a concrete monument marked "D"
S. 15°40'00" W., 1,296.0 feet, to a concrete monument marked "E"

S. 45°00'00" W., 1,245.0 feet, to a concrete

monument marked "F" N. 73°43'00" W., 609.4 feet, to a concrete monument marked "G":

S. 34°54'10" W., 1,019.7 feet, through a concrete monument marked "H" to a concrete monument marked "I", the distances being 298.2 feet and 721.5 feet, successively, from beginning of course;

S. 70°37'10" W., 426.6 feet, to a concrete

monument marked "J".

S. 00°03'30" E., 591.1 feet, to a concrete monument marked "J-I".

S. 00°02′20″ E., 84.5 feet, to a concrete monument marked "K"

N. 88°10'20" W., 1,313.5 feet, through a concrete monument marked "L" to a concrete monument marked "M" the distances being 170.8 feet and 1,142.7 feet, successively, from

beginning of course;
N. 77°57'20" W., 996.3 feet, through a concrete monument marked "N" to a concrete monument marked "O" the distances being 829.2 feet and 167.1 feet, successively, from beginning of course;

N. 69°49'30" W., 248.5 feet, to a concrete monument marked "P"

N. 12°46'50" E., 187.3 feet, to a concrete monument marked "Q"

N. 44°33′20″ E., 94.1 feet, to a concrete monument marked "R".

N. 65°21'50" E., 93.6 feet, to a concrete monument marked "5".

N. 41°37'40" E., 230.9 feet, to a concrete

monument marked "T

N. 22°30′50″ E., 761.7 feet, to a concrete monument marked "U"

N. 35°53'10" E., 405.1 feet to a concrete monument marked "V"

N. 08°49'30' W., 339.5 feet, through a concrete monument marked "V-I", to a concrete monument marked "X" the distances being 188.0 feet and 151.5 feet, successively, from

beginning of course; N. 06°43'10" E., 869.5 feet, through 2 inch galvanized iron pipe monuments marked "X-1" and "X-2" to a 2 inch galvanized iron pipe monument marked "Y", the distances being 239.0 feet, 260.5 feet and 370.0 feet, successively, from beginning of course; S. 81°47'20" E., 1,154.6 feet, through 2 inch

galvanized iron pipe monuments marked "Y-1" "Y-2" and "Y-3" to a 2 inch galvanized iron pipe monument marked "Z", the distances being 400.0 feet, 162.0 feet, 281.0 feet and 311.6 feet, successively, from beginning of course;

N. 26°05'20" W., 1,723.0 feet, to monument "A" the point of beginning.

The directions of the lines refer to the true meridian. All geographic positions are re-ferred to the Panama-Colon datum of the Canal Zone triangulation system.

The boundary from monument "Z" to monument "G" in a clockwise direction, was surveyed by the Section of Surveys, the Panama Canal in April 1930, and from monument "G" to monument "Z", in a clockwise direction, was surveyed by the Section of Surveys, the Panama Canal in December,

The area of the tract is 397.2 acres and is as shown on Panama Canal Drawing No. M6114-73, entitled "Boundary of Cerro Tigre Military Reservation" Scale 1 to 4,000, dated January 27, 1947, on file in the office of the Governor, the Panama Canal and the office of the Commanding General, the Panama Canal Department, U. S. Army, Quarry Heights, C. Z.

(2) Executive order superseded. This order supersedes Executive Order No. 5369 of June 16, 1930 establishing a military reservation known as the Cerro Tigre Ordnance Depot. (2 C. Z. Code 5; E. O. 9746, July 1, 1946, 3 CFR, 1946 Supp.)

> ROBERT P PATTERSON, Secretary of War

March 31, 1947.

[F. R. Doc. 47-7378; Filed, Aug. 6, 1947; 8:52 a. m.]

[Canal Zone Order 9]

PART 21-PUBLIC LANDS; MILITARY AND NAVAL RESERVATIONS

FARFAN NAVAL RADIO-STATION

By virtue of the authority vested in the President of the United States by section 5 of title 2 of the Canal Zone Code, and delegated to me by Executive Order No. 9746 of July 1, 1946, and after consultation with the Secretary of the Navy, it is ordered as follows:

§ 21.4 Naval reservations in Canal Zone-(a) Farfan Naval Radio Station-Setting apart of reservation; boundaries. The following-described area of land situated in the Canal Zone is hereby reserved and set apart as, and assigned to the uses and purposes of, a naval reservation, which shall be known as the Farfan Naval Radio Station and which shall be under the control and jurisdiction of the Secretary of the Navy, except that it shall continue to be subject to the civil jurisdiction of the Canal Zone Government in conformity with the provisions of the Canal Zone Code, as amended and supplemented:

Beginning at monument "J" which is a concrete post, 8 inches square, located on the easterly side of the Bruja Military Road and on the easterly boundary of the Fort Kobbe Military Reservation, the geographic position of which monument, referred to the Canal Zone triangulation system is in north latitude 8°56' plus 200.6 feet and west longitude 79°35' plus 3,637.1 feet from Greenwich.

From monument "J" the bearing and distance to Army triangulation station "North Base" is, S. 56°27'10" W., 584.9 feet.

Thence from said initial point, by metes and bounds:

Due North, 2,797.8 feet, through monuments N-1, N-2 and N-3 which are 21/2 inch galvanized iron pipes, to monument H-3, which is a 10 inch square concrete monu-ment, the distances being 705.1 feet, 750.0 feet, 1,070.0 feet and 272.7 feet, successively, from beginning of course; N. 89°58'00" E., 470.6 feet, to monument

H-2, which is a 10 inch equare concrete mon-

ument:

N. 77°59'30" E., 965.5 feet, through monuments H-2-A and H-2-B which are 21/2 inch galvanized iron pipes, to monument H-1 which is a 10 inch equare concrete monu-ment, the distances being 196.0 feet, 474.5 feet, and 295.0 feet, successively, from beginning of course.

N. 87°46′20″ E., 30.9 feet, to monument N-6 which is a 2½ inch galvanized iron pipe;

Due East 2,190.6 feet, through monuments N-7, N-8, N-9, N-10 and N-10-A, which are 21/2 inch galvanized iron pipes to monument N-B which is an 8 inch cquare concrete post, the distances being 279.0 feet, 507.7 feet, 231.7 feet, 324.9 feet, 213.0 feet and 634.3 feet, successively, from beginning of course. S. 58°07'15" E., 2,077.4 feet, through monu-

ment NBX, which is a 2½ inch galvanized iron pipe, to monument N-C which is an 8 inch square concrete post, the distances being 1,050,0 feet and 1,027.4 feet, successively, from

beginning of course.

Due South, 5,999.3 feet, through monuments N-11, N-12, N-13, N-14 and N-15 which are 2½ inch galvanized iron pipes, to an unmarked point, located in a swamp, referred to as N-D on the map, the distances being 275.8 feet, 800.1 feet, 693.9 feet, 244.6 feet, 435.5 feet and 3543.4 feet, successively, from beginning of course;

Due West 3,464.0 feet, to monument N-24-N, which is an 8 inch square concrete

N. 52°07'00" W., 2,452.1 feet, through monuments N-25-N and N-25-A which are 21/2 inch galvanized iron pipes, to monument N-26-N, which is an 8 inch square concrete post, the distances being 1,489.1 feet, 463.0 feet and 500.0 feet, successively, from beginning of course:

Due north, 2,591.5 feet, through monuments 55, 54, 53, 52, and 51, which are 21/2 inch galvanized iron pipes, to monument "J" the point of beginning, the distances being 78.5 feet, 600.0 feet, 303.0 feet, 530.0 feet, 530.0 feet, and 500.0 feet, successively from beginning of course;

The direction of the lines refer to the true meridian. All geographic positions are referred to the Panama-Colon datum of the Canal Zone triangulation system.

The western, eastern and southern boundaries were surveyed by the Section of Surveys, the Panama Canal, in December 1940 and January 1941, and the northern, northeastern and southwestern boundaries were surveyed by the Section of Surveys, the Panama Canal in November 1946.

The area of the tract is 819.7 acres and is as shown on Panama Canal Drawing No. M-6114-74, entitled "Boundary of Farfan Naval Radio Station, West Bank, Balboa, C. Z." scale 1 to 5000, dated January 30, 1947, on file in the office of the Governor, The Panama Canal and the office of the Commandant, Fifteenth Naval District.

(2 C. Z. Code 5; E. O. 9746, July 1, 1946, 3 CFR, 1946 Supp.)

> ROBERT P. PATTERSON, Secretary of War.

JUNE 6, 1947.

[P. R. Doc. 47-7379; Filed, Aug. 6, 1947; 8:52 a. m.]

# PROPOSED RULE MAKING

# TREASURY DEPARTMENT Bureau of Internal Revenue [26 CFR, Part 181]

STILLS AND DISTILLING APPARATUS NOTICE OF PROPOSED RULE MAKING

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing in duplicate to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority of sections 2818, 3176, 3250 (j) (3) and 3791 of the Internal Revenue Code (26 U.S.C.A. 2818, 3176, 3250 and 3791)

1. Regulations 23 (Part 181, 26 CFR), as amended, are hereby amended in these respects:

(a) Sections 181.9, 181.10, 181.13 (a) 181.14 (a) 181.15 (c) and 181.19 are amended; and

(b) Section 181.13 (g) is added, as fol-

§ 181.9 Name plate of manufacturer on still. Each still and worm or condenser must be identified as follows:

(1) Name of manufacturer.

(2) Address of manufacturer.

(3) Manufacturer's serial number for

the article.

Such identification shall be shown by the manufacturer on a plate, securely attached to the apparatus by riveting or brazing, or be cut, by the manufacturer, by suitable die legibly and durably in the material of which the apparatus is made. The identification marks may not be covered by insulating or other material, or otherwise obscured or concealed. Such marks on stills and worms or condensers will be disclosed by the manufacturer or vendor in the notice to the collector, and in the affidavits required by §§ 181.13 and 181.14. (Sec. 3791, I. R. C.)

§ 181.10 Payment of tax—(a) Special tax return. Special (occupational) taxes imposed on manufacturers of stills and worms or condensers and the special (commodity) taxes on such articles will be paid by the manufacturer pursuant to the filing of a special tax return, Form 11, showing the information required by the form. Such returns shall be sworn to before a notary public or other official duly authorized to administer oaths.

(b) Special (occupational) tax. The special (occupational) tax as manufacturer of stills is due on the 1st day of July in each year, or on commencing such trade or business. In the former case, the tax shall be reckoned for one year, and in the latter, it shall be reckoned proportionately from the 1st day of the month in which the liability to the special tax commenced, to and including the 30th day of June following. It shall be the duty of the special-tax payers to render their returns with required remittances to the collector at such times within the calendar month in which the special tax liability commenced as shall enable him to receive such returns, duly signed and verified, together with the remittances, not later than the last day of the month, except in cases of sickness or absence, as provided by section 3634, I. R. C.

(1) Posting of stamp. The special (occupational) tax stamp must be conspicuously posted in the establishment or place of business of the manufacturer of stills.

(c) Special (commodity) tax. The special (commodity) tax on each still or worm or condenser intended for distilling is due when the manufacture thereof is completed and must be paid at the time such article is removed from the place of manufacture or at the time of being set up, if manufactured on the premises where intended to be used, by affixing to the article the special (commodity) tax stamp provided by the Commissioner. At the time of affixing such stamp it must be canceled by the manufacturer by writing across the face thereof, in permanent ink, the word "canceled" followed by the name of the manufacturer, the manufacturer's serial number of the article, and the date of cancellation.

(1) Method of affixing stamp. After cancellation of the stamp has been completed, the stamp shall be enclosed in a moisture proof case having a transparent face. The case, with stamp enclosed, must be secured to the article by means of screws, bolts, or nvets, or by brazing. (Secs. 3270, 3271, 3272, 3273, 3634, and 3791, I. R. C.)

§ 181.13 Taxable status of stills—(a) Evidence of use. Any still or worm or condenser (as defined by § 181.3) with the exception only of retorts for the production of wood alcohol, sold to a user by the manufacturer or otherwise disposed of or used by the manufacturer, will be presumed to be intended for use in distilling, as defined by § 181.12, unless, as to each still or worm or condenser, satisfactory evidence shall be filed, as hereinafter provided, showing that the same will not be used for distilling. Unless such evidence is filed, special (occupational) tax as manufacturer of stills will be incurred by the manufacturer and special (commodity) tax on each still or worm or condenser must be paid by the manufacturer at the time of its removal from the place of manufacture or, if manufactured on the premises where intended to be used, at the time of being set up.

(g) Exportation. Stills or worms or condensers intended for purposes other than distilling as defined in § 181.12 may be removed for export by the manufacturer, or dealer, subject to the application and permit prescribed by § 181.14 (a) without payment of the commodity tax thereon. The collector will note on the permit issued in such case the following: "Removed for export to (inserting the name and address of the consignee and the foreign port to which the article is to be exported)—No commodity tax due." Such stills or distilling apparatus will have branded or stamped thereon, in a conspicuous place, the words "For Export," followed by the serial number of the article and the manufacturer's name. When such arti-

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cles are manufactured from metal plates, the words "For Export" with the serial number of the article and the manufacturer's name directly thereunder, will be stamped (in letters and figures which must, in no case, be less than one-half inch in height) thereon with a suitable die, or otherwise permanently affixed to each article. When the article is constructed of or encased in wood, the words "For Export," the serial number of the article and the manufacturer's name will be branded thereon. (Secs. 3331 and 3791, I. R. C.)

§ 181.14 Procedure for removal and use-(a) Application and permit for removal. No still, boiler (doubler or pot still) worm, condenser, or other distilling apparatus, shall be removed from the premises of the manufacturer, or dealer, as the case may be for delivery to a user, or for his own use, or for export without payment of tax, until the collector of the district in which the manufacturer or vendor is located has received from the manufacturer or vendor an application on Form 110, in triplicate, for permission to remove the distilling apparatus, and permit on such form has been received from such collector to remove the same. Such application shall disclose the name and address of the manufacturer or vendor, the approximate date the apparatus is to be removed, the name and address of the person by whom the apparatus is to be used or the name and address of the person to whom the apparatus is to be exported, the purpose for which it is to be used, the type and kind of apparatus, its capacity, the manufacturer's serial number of the apparatus, and, if the apparatus is taxable, the serial number of the manufacturer's special (occupational) tax stamp and the serial number of the special (commodity) tax stamp for the apparatus. The collector issuing the removal permit shall furnish, a copy of such permit either (1) to the district supervisor in whose district the apparatus is to be set up, registered and used, or (2) in the case of removal for export, to the collector of customs at the port of exportation who upon exportation shall endorse thereon a certificate that the article described in the body of the application has been exported and return the Form 110 to the collector of internal revenue. No distilling apparatus may be set up or used for distilling as defined by § 181.12 without application to and permit from the district supervisor in whose district the apparatus is to be used as provided in § 181.14 (b) (See §§ 181.17 to 181.27 relative to exportation of stills with benefit of drawback.)

§ 181.15 Registry of sills. * * *

(c) Change in location or ownership of distilling apparatus. In the event a

user desires to remove any distilling apparatus to another location after the same has been registered, no permit therefor will be required. The user must. however, prior to removal, file Form 26 to register the apparatus "not for use" and to disclose the location to which the removal is to be made and the approximate date of such removal. After removal, no such distilling apparatus intended for use in distilling, as defined in § 181.12, may be again set up without application to and permit from the district supervisor in whose district the apparatus is to be used, as provided in § 181.14 (b) Likewise, when a user sells or otherwise disposes of any distilling apparatus, no permit for removal, sale, or disposition thereof will be required. The user must, however, prior to disposal of such apparatus, file Form 26 with the district supervisor to register the apparatus "not for use" and to disclose the method of disposition (sale, destruction, or otherwise) the name and address of the person to whom disposed of, the approximate date the apparatus is to be removed and the purpose for which it is intended to be used. After removal, no such distilling apparatus intended for use in distilling, as defined in § 181,12, may be again set up without application to and permit from, the district supervisor in whose district the apparatus is to be used, as provided in § 181.14 (b) Where there has been a change in ownership, custodianship, control, or a removal to other premises, of any still or distilling apparatus, the person in whose possession, custody, or under whose control the still or distilling apparatus is set up must immediately register the same with the district supervisor. (Secs. 2810, 2818, 3170 and 3791, I. R. C.)

§ 181.19 Drawback of tax. Under the law the allowance of drawback is restricted to the tax paid on stills "manufactured for export and actually exported." No drawback can be allowed on worms or condensers exported. Where commodity tax has been paid on stills intended for export and drawback is desired, the manufacturer shall brand such articles, make application for allowance of drawback, and deliver such articles into Custom's custody as provided in §§ 181.20, 181.21, 181.22 and 181.23. (Sec. 3250 (j) (3), I. R. C.)

2. This Treasury decision shall be effective on the 31st day after the date of its publication in the FEDERAL REGISTER. (Secs. 2818, 3176, 3250, 3791 of the Internal Revenue Code (26 U. S. C. A. 2818, 3176, 3250 and 3791))

[SEAL] GEORGE SCHOENEMAN, Commissioner of Internal Revenue.

[F. R. Doc. 47–7397; Filed, Aug. 6, 1947; 8:51 a. m.]

# **NOTICES**

# DEPARTMENT OF THE INTERIOR

#### **National Park Service**

[District of Columbia Sign Order 6] SIGNS IN DISTRICT OF COLUMBIA PARK AREAS

OFFICIAL ADOPTION AND DESIGNATION

AUGUST 1, 1947.

Pursuant to the National Capital Parks Regulations (36 CFR 3.4 (f) 3.33) issued by the Secretary of the Interior, effective September 15, 1945, the lists of official signs adopted and designated by Sign Order No. 5 are hereby made a part of this order and amended and supplemented as follows:

West Potomac Park. Substitute under this heading the attached page 5¹ in lieu of pages 5 and 5a attached to Sign Order No. 5.

The signs contained and described on the attached list are hereby adopted and designated as official signs.

This order shall become effective as of August 5, 1947.

IRVING C. ROOT, Superintendent.

[F. R. Doc. 47–7380; Filed, Aug. 6, 1947; 8:55 a. m.]

# FEDERAL POWER COMMISSION

[Project 120]

SOUTHERN CALIFORNIA EDISON CO.

NOTICE OF APPLICATION FOR AMENDMENT OF ARTICLE 18 OF LICENSE

AUGUST 1, 1947.

Public notice is hereby given pursuant to the provisions of the Federal Power Act (16 U. S. C. 791–825r) that Southern California Edison Company of Los Angeles, California, licensee for Project No. 120, situated on the San Joaquin River in Fresno and Madera Counties, California, has applied for amendment of Article 18 of the license for the project to provide for the rate of return on the net investment in the project to be determined under the Commission's present rules and regulations.

Any protest against the approval of this application or request for hearing thereon, with the reason for such protest or request and the name and address of the party or parties so protesting or requesting should be submitted on or before September 4, 1947 to the Federal Power Commission, Washington 25, D. C.

[SEAL]

Leon M. Fuquay, Secretary.

[F. R. Doc. 47-7368; Filed, Aug. 6, 1947; 8:54 a. m.]

[Project 382]

SOUTHERN CALIFORNIA EDISON CO.

NOTICE OF APPLICATION FOR AMENDMENT OF ARTICLE 20 OF LICENSE

AUGUST 1, 1947.

Public notice is hereby given pursuant to the provisions of the Federal Power

Filed as part of the original document.

Act (16 U. S. C. 791–825r) that Southern California Edison Company of Los Angeles, California, licensee for Project No. 382, situated on the Kern River, in Kern and Los Angeles Counties, California, has applied for amendment of Article 20 of the license for the project to provide for the rate of return on the net investment in the project to be determined under the Commission's present rules and regulations.

Any protest against the approval of this application or request for hearing thereon, with the reason for such protest or request and the name and address of the party or parties so protesting or requesting should be submitted on or before September 4, 1947 to the Federal Power Commission, Washington 25, D. C.

[SEAL]

LEON M. FUQUAY, Secretary.

[F. R. Doc. 47-7369; Filed, Aug. 6, 1947; 8:54 a. m.]

# INTERSTATE COMMERCE COMMISSION

[S. O. 396, Special Permit 258]

RECONSIGNMENT OF POTATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 395 (10 F. R. 15008), permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Chicago, Ill., July 31, 1947, by National Produce Inc., of car PFE 15911, potatoes, now on the Chicago Produce Terminal, to Muskegon, Michigan (PM)

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register

Issued at Washington, D. C., this 31st day of July 1947.

Homer C. King,
Director.
Bureau of Service.

[F. R. Doc. 47-7381; Filed, Aug. 6, 1947; 8:55 a.m.]

# SECURITIES AND EXCHANGE COMMISSION

[File Nos. 54-63, 59-47]

REPUBLIC SERVICE CORP. ET AL.

NOTICE OF FILING, NOTICE OF AND ORDER REOPENING CONSOLIDATED PROCEEDINGS, NOTICE OF AND ORDER FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its

office in the City of Philadelphia, Pa., on the 1st day of August A. D. 1947.

In the matter of Republic Service Corporation and its subsidiaries, File Nos. 54-63 and 59-47.

I. On August 1, 1946, the Commission issued its findings and opinion (Holding Company Act Release No. 6320) disapproving both a plan filed pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935 by Republic Service Corporation ("Republic") a registered holding company, and a plan filed pursuant to section 11 (d) of the act by Irving H. Isaac, a preferred stockholder of Republic, for the recapitalization of Republic and Isaac a period of 30 days (or such additional time as may be applied for upon a proper showing) to file amendments not inconsistent with its findings and opinion.

Upon application for an extension of time within which to file an amended plan, the Commission by order dated August 29, 1946, extended the time for filing such amended plan to September 15, 1946. On September 16, 1946, a joint plan for the reorganization of Republic was filed by Republic and Isaac. Since the filing of said joint plan the Commission on November 12, 1946, permitted the sale of the physical assets of Lehigh Ice Company and Susequehanna Ice Company, two wholly-owned non-utility companies of Republic.

Subsequently a declaration was filed by Republic, which is now pending before the Commission, proposing the sale of all the outstanding securities of three of its wholly-owned subsidiary companies, namely, The Mauch Chunk Heat, Power & Electric Light Co., Renovo Edison Light, Heat & Power Company and Renovo Heating Company, to Pennsylvania Power & Light Company for a base consideration of \$674,590 to be paid in shares of common stock of Pennsylvania Power & Light Company, with certain cash adjustments as of the date of closing.

II. Notice is hereby given that on July 14, 1947, Republic and Irving H. Isaac filed an amended joint plan, pursuant to sections 11 (d) and 11 (e) of the act, for the reorganization of Republic, which is based on the prior consummation of the sale by Republic of all the outstanding securities of The Mauch Chunk Heat, Power & Electric Light Co., Renovo Edison Light, Heat & Power Company and Renovo Heating Company as well as the sale of the common stock of Pennsylvania Power & Light Company received by Republic in exchange therefor.

All persons are referred to the aforesaid amended joint plan which is on file in the offices of the Commission for a full statement of the transactions therein proposed which may be summarized as follows:

It is proposed to organize a new corporation under the laws of Pennsylvania, bearing the name of Republic Service Corporation. Such new corporation shall have an authorized capital of 103,000 shares of common stock, \$10.00 par value per share, with full cumulative voting rights and preemptive rights to

purchase or subscribe for additional stock of any class. Republic shall initially subscribe and pay for 100 shares of such new common stock at the rate of \$10.00 per share. The new corporation would then issue to Republic 70,224 shares of its new common stock and in exchange take over all the assets and assume all of the liabilities of Republic. Republic in turn proposes to distribute as soon as practicable the 70,324 shares of new common stock so acquired to the holders of its preferred stock in the ratio of four shares of the new common stock for each share of preferred. (The Commission in its findings and opinion dated February 19, 1943, found, among other things, that the common stock of Republic may not participate in any recapitalization of the Company "Republic Service Corporation et al." 12 S. E. C. 852 (1943), Holding Company Act Release No. 4128)

It is further proposed that the new corporation will issue and sell privately, to one or more lending institutions, its promissory notes in the aggregate principal amount of \$950,000 at an interest rate of not to exceed 3% per annum. Such loan is to be secured by a pledge of all the outstanding securities of the operating subsidiary companies of the new corporation. The proceeds of such loan would be used, together with the proceeds of the sale of the Pennsylvania Power & Light Company common stock and other treasury cash, to pay the face amount of Republic's \$1,763,800 principal amount First Lien Collateral Trust Bonds with interest to the payment date without premium. Thereafter the indenture trustee shall (a) deliver to the new corporation all assets pledged under the Trust Indenture other than the cash required for the aforesaid payments which the new corporation is entitled to receive; and (b) execute and deliver to the new corporation an appropriate release. Thereupon Republic shall be dissolved.

It is contemplated that as soon as practicable after the consummation of this amended joint plan, application will be made to the Pennsylvania Public Utility Commission for authority to consolidate Fulton Electric Light, Heat and Power Company, Greencastle Light, Heat, Fuel & Power Company and Mercersburg, Lehmasters & Markes Electric-Co., three utility subsidiary companies of Republic, into a single corporation by merger, sale or otherwise and have such corporation and other subsidiaries issue first mortgage bonds. The proceeds from the sale of such bonds would be used to pay off subsidiary indebtedness to the new corporation, which in turn would use such funds, together with other funds, to pay the indebtedness of \$950,000 principal amount above referred

The plan proposes that the time within which the preferred stockholders of Republic may turn in their stock in exchange for the new common stock of the new corporation shall be five years from the effective date of the plan, subject to certain specified exceptions. Thereafter any such unexchanged shares of the new common stock shall belong to the new corporation free of all claims of the preferred holders.

The Commission has been requested that if it should approve the amended joint plan, such order or orders of approval shall contain recitals necessary to meet the requirements of the Internal Revenue Code, as amended, including section 1808 of Supplement R thereof.

The Commission has been further requested, in the event that this amended joint plan is approved, to apply to an appropriate District Court of the United States for an order to enforce and carry out the provisions of said amended joint

The Commission being required by the provisions of section 11 (e) of the act before approving any plan thereunder to find, after notice and opportunity for hearing, that such plan, as submitted or as modified, is necessary to effectuate the provisions of subsection (b) of section 11 and is fair and equitable to the persons affected by such plan, and it appearing appropriate to the Commission in the public interest and in the interest of investors that hearings in these consolidated proceedings be reopened for the purpose of considering said amended joint plan and to afford all interested persons an opportunity to be heard with respect thereto and that the application with respect to said amended joint plan shall not be granted except pursuant to further order of the Commission:

It is ordered, That hearings in these consolidated proceedings be reopened on said matters at 10:00 a. m., e. d. s. t., on the 26th day of August 1947, at the offices of the Securities and Exchange Commission, 18th and Locust Streets, Philadelphia, Pennsylvania, in such room as may be designated at that time by the Hearing Room Clerk in Room 318. All persons desiring to be heard or otherwise wishing to participate in the proceedings and not heretofore granted leave to be heard or participate shall notify the Commission in the manner provided by its rules of practice, Rule XVII, on or before August 22, 1947

It is further ordered, That Willis E. Monty, or any other officers of the Commission designated by it for that purpose, shall preside at the hearings in such matter. The officer so designated to preside at any such hearing is hereby authorized to exercise all powers granted to the Commission under section 18 (c) of said act and to a hearing officer under the Commission's rules of practice.

The Public Utilities Division of the Commission having advised the Commission that it has made a preliminary examination of the application and that, upon the basis thereof, the following matters and questions are presented for consideration without prejudice to its specifying additional matters and questions upon further examination:

(1) Whether the amended joint plan, as submitted or as hereafter modified, is necessary to effectuate the provisions of section 11 (b) of the act and is in substantial compliance with the Commission's findings, opinion and order dated August 1, 1943;

(2) Whether the proposed amended joint plan, as submitted or as further modified, is fair and equitable to the persons affected thereby;

(3) Whether the securities to be issued. in connection with the proposed amended

joint plan are appropriate in nature and reasonably adapted to the security structure and earning power of the proposed new corporation and its holding company system and whether any terms or conditions should be imposed in connection therewith:

(4) Whether, if the amended joint plan is approved by the Commission, it is appropriate in the public interest and in the interest of investors that any terms and conditions be imposed in connection with such approval and, if so, what such terms and conditions should be:

(5) Whether the fees and expenses to be paid in connection with the amended joint plan or the proceedings with respect thereto are reasonable and appropriate:

(6) Whether the accounting entries in connection with the amended joint plan are in conformity with the standards of the Act and Rules promulgated thereunder:

It is further ordered. That particular attention be directed at said hearing to the foregoing matters and questions.

It is further ordered, That jurisdiction be, and it hereby is, reserved to separate, either for hearing, in whole or in part, or for disposition, in whole or in part, any of the issues, questions or matters herein set forth or which may arise in these proceedings or to consolidate with these proceedings other filings or matters pertaining to the subject matter of these proceedings, and to take such other action as may appear conducive to an orderly, prompt and economical disposition of the matters involved.

It is further ordered, That the Secretary of the Commission shall serve notice of filing said application and amended joint plan and of said hearing by mailing a copy of this notice and order by registered mail to Republic Service Corporation and its subsidiary companies, to Irving H. Isaac, to the Pennsylvania Public Utility Commission, to The Pennsylvania Company for Banking and Trusts, Indenture Trustee, to the attorneys of record in the legal proceedings specifically enumerated in the amended joint plan, and that notice of said matters shall be given to all other persons by general release of this Commission which shall be distributed to the press and mailed to the mailing list for releases issued under the Public Utility Holding Company Act of 1935, and that further notice be given to all persons by publication of this notice and order in the Fen-ERAL REGISTER.

It is further ordered, That Republic shall give additional notice of said hearing to all known holders of its outstanding First Lien Collateral Trust Twenty-Five Year Bonds, 5% Series A, and to all known holders of its preferred stock and common stock, by causing a copy of this notice and order and a copy of the amended joint plan to be mailed to such holders at their last known addresses, such mailing to be made not less than 15 days prior to the date of said hearing.

By the Commission.

NELLYE A. THORSEN, FREAT.1 Assistant to the Secretary.

[F. R. Doc. 47-7374; Filed, Aug. 6, 1947; 8:53 a. m.1

[File No. 54-68]

COMMUNITY GAS AND POWER CO. AND "AMERICAN GAS AND POWER CO.

ORDER GRANTING EXTENSION OF TIME

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 31st day of July A. D. 1947.

The Commission, by orders dated April 10, 1946, and January 14, 1947, having approved a plan providing, among other things, for the liquidation of Community Gas and Power Company and the reorganization of American Gas and Power Company and

The Commission having approved said plan subject, among other things, to the conditions specified in Rule U-24 and to the condition that said orders should not be operative to authorize the consummation of the proposed transactions until an appropriate District Court of the United States, upon application thereto, should have entered an order enforcing said plan; and

The District Court of the United States for the District of Delaware, upon application thereto by the Commission, having entered an order on April 24, 1947 enforcing said plan; and

Certain debenture holders having appealed from said order to the United States Circuit Court of Appeals for the Third Circuit, and sæd Circuit Court having entered an order on July 22, 1947 granting a stay of the District Court's order pending the determination of the appeal now set for argument during the week commencing October 6, 1947; and

The sixty-day period provided by Rule U-24 having expired on June 23, 1947, and the Commission having entered an order on June 23, 1947 extending said period until July 31, 1947; and

The Company having now requested a further extension of time so as to permit consummation of the plan after July 31, 1947; and

The Commission having considered said request and the status of said appeal pending before said Circuit Court and deeming it appropriate that an extension of time be granted;

It is ordered, That the time within which the transactions proposed in said plan may be consummated is hereby extended until thirty days from the date of the entry of the final order determining said appeal or, in the event no writ to the Supreme Court of the United States is applied for, then thirty days from the last day upon which such application could have been made.

By the Commission.

[SEAL] NELLYE A. THORSEN,
Assistant to the Secretary.

[F. R. Doc. 47-7371; Filed, Aug. 6, 1947; 8:54 a. m.]

COMMONWEALTH & SOUTHERN CORP.

(DELAWARE) ET AL.

ORDER APPROVING AMENDED PLAN SUBJECT TO CONDITIONS AND REQUIRING DIVESTITURE BY HOLDING COMPANIES OF INTERESTS IN SUBSIDIARIES

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 1st day of August 1947.

In the matter of The Commonwealth & Southern Corporation (Delaware) respondent, File No. 59-20; The Commonwealth & Southern Corporation (Delaware) and its subsidiary companies, respondents, File No. 59-8; The Commonwealth & Southern Corporation (Delaware) File No. 54-75; The Commonwealth & Southern Corporation (Delaware) The Southern Corporation (Delaware) The Southern Company, File No. 54-152.

The Commonwealth & Southern Corporation ("Commonwealth") a registered holding company, and The Southern Company ("Southern"), a Dalaware corporation newly organized by Commonwealth, having filed an application and amendments thereto pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935 for approval of a plan involving, among other things, the transfer by Commonwealth to Southern of \$3,000,000 cash and Commonwealth's investments in Alabama Power Company ("Alabama Power"), Georgia Power Company ("Georgia Power") Mississippi Power Company ("Mississippi Power") Gulf Power Company ("Gulf Power") and Savannah River Electric Company ("Savannah River") in exchange for 10,000,000 shares of common stock of Southern to be issued by Southern to Commonwealth; and

In connection with such plan, subject to the condition that the transactions proposed in the plan are carried out pursuant to a finding of this Commission to the effect that the electric properties of Alabama Power, Georgia Power, Mississippi Power and Gulf Power are retainable under common control as an integrated public utility system under the standards of the act and that the continued existence of Southern as a holding company over such retainable properties is appropriate under such standards, and to an order thereon approving such plan, Southern and Commonwealth having entered into agreements as follows:

(1) That Commonwealth will dispose or cause the disposition of its direct or indirect interest in all of its subsidiaries other than Alabama Power, Georgia Power, Mississippi Power, Gulf Power and Savannah River, and that the Commission may enter an appropriate order to such effect under section 11 (b) (1)

(2) That Commonwealth (as long as Southern is its subsidiary) and Southern will dispose or cause the disposition of their direct or indirect interest in the gas and transportation properties of Alabama Power, Georgia Power and Gulf Power, and that the Commission may en-

ter an appropriate order to such effect under section 11 (b) (1)

(3) That Commonwealth will dispose of any remaining direct or indirect interest in Southern as soon as possible after Commonwealth's retirement of its preferred stock; and

The applicants having requested that the Commission enter an order finding that the transactions proposed in the plan are necessary or appropriate to effectuate the provisions of section 11 (b) of the act and having requested that the Commission's order approving the plan shall contain the recitals required by sections 371 (f) and 1808 (f) of the Internal Revenue Code; and

The proceedings on the plan having been consolidated with proceedings instituted previously under sections 11 (b) (1) and 11 (b) (2) involving Commonwealth and its subsidiary companies, and with proceedings with respect to plans filed by Commonwealth pursuant to section 11 (e) of the act; and

Public hearings having been held after appropriate notice, and the Commission having considered the record and having this day issued its findings and opinion herein; and

The Commission having found that said plan is necessary to effectuate the provisions of section 11 (b) and is fair and equitable to the persons affected thereby, and having further found that the electric properties of Alabama Power, Georgia Power, Mississippi Power and Gulf Power are retainable under common control as an integrated public utility system under the standards of the Act and that the continued existence of Southern as a holding company over such retainable properties is appropriate under such standards;

It is ordered, That said plan be and hereby is approved, subject (a) to the terms and conditions contained in Rule U-24, (b) insofar as the plan concerns acquisitions of securities by Southern from Commonwealth and the acquisition by Commonwealth of 10,000,000 shares of common stock of Southern, to the terms and provisions in the aforementioned agreements by Southern and Commonwealth, (c) to the condition that Commonwealth shall, within fifteen days from the date hereof, file with this Commission a further amendment to said plan agreeing to pay such fees and remuneration for services rendered and make reimbursement for proper costs incurred in connection with these proceedings, as the Commission shall finally determine, award, allow or allocate upon petition of any interested person, and (d) to the general reservation of jurisdiction by the Commission to entertain such further proceedings, to make such supplemental findings and to take such further action as it may deem appropriate in connection with said plan, the transac-tions incident thereto and the consummation thereof, and to take such further action as it may deem necessary or appropriate to effectuate the provisions of section 11 (b) of the act; and to the specific reservation of jurisdiction to consider such supplemental plans as may be filed pursuant to sections 11 (d) and 11 (e) of the act.

It is further ordered and recited, That the transactions embraced within the plan, hereinafter specified, are necessary or appropriate to the integration or simplification of the holding company system of which Southern, Commonwealth, Alabama Power, Georgia Power, Mississippi Power, Gulf Power and Savannah River are members and necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935:

1. The transfer and delivery by Commonwealth to Southern and the acquisition by Southern, pursuant to the plan, of \$3,000,000 cash and

3,775,000 shares of common stock without par value of Alabama Power

2,500,000 shares of common stock without par value of Georgia Power

410,000 shares of common stock without par value of Gulf Power

450,000 shares of common stock without par value of Mississippi Power

500 shares of common stock without par value of Savannah River and all of its demand notes amounting, at September 30, 1946, to \$1,450,034; and

2. The issue and delivery by Southern to Commonwealth and the acquisition by Commonwealth pursuant to the plan, of 10,000,000 shares of common stock of Southern having a par value of \$5 per share.

It is further ordered, Pursuant to section 11 (b) (1) of the act that Commonwealth shall sever its relations with all companies other than Alabama Power, Georgia Power, Mississippi Power, Gulf Power, Savannah River, The Commonwealth & Southern Corporation (of New York) and Southern, by disposing or causing the disposition, in an appropriate manner not in contravention of the applicable provisions of the act and the rules and regulations promulgated thereunder, of its direct and indirect ownership, control and holding of securities issued and properties and businesses owned, controlled or operated by such other companies.

It is further ordered, Pursuant to section 11 (b) (1) of the act that Commonwealth shall cease to own, operate, control, or have any interest, direct or indirect, in the gas and transportation properties and businesses of Georgia Power and Gulf Power and the transportation properties and business of Alabama Power.

It is further ordered, Pursuant to section 11 (b) (1) of the act that Southern shall cease to own, operate, control or have any interest, direct or indirect, in the gas and transportation properties and businesses of Georgia Power and Gulf Power and the transportation properties and business of Alabama Power.

It is provided, That jurisdiction be and it is hereby reserved with respect to all steps to be taken to effectuate the divestments ordered herein.

It is further provided, With respect to the findings, opinion and order herein, in their entirety, and with respect to the entry, publication, and service thereof that they shall be without prejudice to the right of the Commission to enter such other and further appropriate orders from time to time as the Commission may deem necessary to secure compliance with the provisions of the act and the pertinent rules and regulations thereunder and to carry out the provisions of this order.

It is further ordered, That this order shall be effective immediately upon its issuance.

By the Commission.

[SEAL] Nellye A. Thorsen,
Assistant to the Secretary.

[F. R. Doc. 47-7372; Filed, Aug. 6, 1947;

[File Nos. 54-75, 70-726]

COMMONWEALTH & SOUTHERN CORP. (DELAWARE)

NOTICE REGARDING FILING

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 1st day of August 1947.

Notice is hereby given that an application-declaration has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by The Commonwealth & Southern Corporation ("Commonwealth") a registered holding company. Applicant designates sections 11 and 12 (c) of the act and Rule U-46 as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than August 15, 1947 at 5:30 p. m., e. d. s. t., request the Commission in writing that a hearing be given on such matter, stating the nature of his interest, the reasons for such request and the issues, if any, of fact or law raised by said application-declaration proposed to be controverted, or may request that he be notified if the Commission should order a hearing thereon. At any time thereafter, such applicationdeclaration, as filed or as amended, may be permitted to become effective or may be granted as provided in Rule U-23 of the rules and regulations promulgated pursuant to said act, or the Commission may exempt such transaction as provided in Rules U-20 (a) and U-100 thereof. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania.

All interested persons are referred to said application-declaration which is on file in the office of the Commission, for a statement of the transaction therein proposed which is summarized below

Commonwealth proposes, subject to the approval of the Commission, to pay a dividend of \$3 per share or an aggregate of \$4,323,741 on the shares of its preferred stock outstanding on June 30, 1947. The dividend was declared on July 30, 1947 and is payable on the 28th day after the date of the order of this Commission permitting such payment or on October 1, 1947, whichever date is later, to stockholders of record at the close of business on the 10th day after the date of such order (or if such 10th day is not a business day, the first business day fol-

lowing such 10th day) or on September 10, 1947, whichever date is later. The Commission action requested in the pending application is similar in substance to the Commission action requested in three applications approved by the Commission in 1943, four applications approved in 1944, four applications approved in 1945, four applications approved in 1946, and two approved in 1947, covering proposed distributions to preferred stockholders.

The applicant requests that the Commission's order be issued herein on or before August 30, 1947 and become effectice forthwith so that Commonwealth may pay the proposed dividend not later than October 1, 1947.

By the Commission.

[SEAL] NELLYE A. THORSEN,
Assistant to the Secretary.

[F. R. Doc. 47-7370; Filed, Aug. 6, 1947; 8:54 p. m.]

[File No. 70-1551]

FLORIDA POWER & LIGHT CO. AND AMERICAN POWER & LIGHT CO.

SUPPLEMENTAL ORDER RELEASING JURISDIC-TION AND PERMITTING APPLICATION DECLA-RATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 30th day of July A. D. 1947.

Florida Power & Light Company "Florida") an electric utility subsidiary of American Power & Light Company ("American") a registered holding company subsidiary of Electric Bond and Share Company, also a registered holding company, having filed an application-declaration and amendments thereto pursuant to the Public Utility Holding Company Act of 1935 with respect to the issuance and sale pursuant to the competitive bidding provisions of Rule U-50 of \$10,000,000 principal amount of First Mortgage Bonds, _-% Series due 1977, \$10,000,000 principal amount of _-% Sinking Fund Debentures due 1972 and 150,000 shares of _-% Cumulative Preferred Stock of the par value of \$100 per share; and

The Commission having by order dated July 17, 1947 granted the application and permitted the declaration, as amended, to become effective subject to the condition that the proposed issue and sale of said securities shall not be consummated until the results of competitive bidding pursuant to Rule U-50 shall have been made a matter of record in these proceedings and a further order entered by the Commission in the light of the record so completed, and subject to a further reservation of jurisdiction with respect to the payment of all legal fees incurred in connection with the proposed transactions; and

Florida having filed a further amendment herein, which amendment has been joined in by American, stating that in response to the public invitation for bids no bids were received on the preferred stock; that American proposes to purchase and Florida proposes to sell 100,000 shares of the common stock of Florida,

for a cash consideration of \$2,500,000. Certificates for said shares will be delivered at the option of American prior to January 29, 1948, provided however, that should Florida prior to January 29, 1948 sell preferred stock of an aggregate value of in excess of \$2,500,000 then, Florida shall at the option of American, repay to American the sum of \$2,500,000 and the obligation to deliver common stock of Florida shall be cancelled. Said amendment further states that pursuant to the competitive bidding requirements of Rule U-50, the bonds and debentures were offered for sale with the results set forth below:

FIRST MORIGAGE BONDS

Underwriting group	Con-	Price	Cost
	pon	to com-	to com-
	rate	pany 1	pany
Lehman Bros Drexel & CoCentral Republic Co. The First Boston Corp. Blyth & Co. IncSmith, Barney & Co. Halsey, Stuart & Co. Inc. Glore, Forgan & Co. White, Weld & Co. Harriman Ripley & Co., Inc Lazard Freres & CoLee, Higginson Corp.	Per- cent 3 88 88	101. 8907 101. 7801 101. 219 101. 21 101. 1699 101. 16 101. 05	2 9051 2 9106 2 8385 2 8390 2 9410 2 9470 2 9791

#### DEBENTURES

Halsey, Stuart & Co., Inc	3½	100. 19	3, 2389
The First Boston Corp	3¾	101. 039	3, 3135
Lehman Bros	3½	100. 3412	3, 4794

¹ Plus accrued interest.

Said amendment having further stated that with respect to the First Mortgage Bonds, Florida has accepted the bid of the group headed by Lehman Brothers as set out above and that the bonds will be offered for sale to the public at a price of 102.60% of the principal amount thereof resulting in an underwriters' spread of 0.7093% of the principal amount of said bonds; and that with respect to the debentures, Florida has accepted the bid of the group headed by Halsey, Stuart & Co., Inc., as set out above and that the debentures will be offered for sale to the public at a price of 101% of the principal amount thereof resulting in an underwriters' spread of 0.81% of the principal amount of said debentures; and

The Commission finding that the proposed payment of counsel fees in the amount of \$17,500 to Reid & Priest, New York counsel for Florida; \$12,500 to Loftin, Anderson, Scott, McCarthy & Preston, local counsel for Florida, in full compensation for all services rendered or to be rendered in connection with the issuance and sale of the bonds, debentures and preferred stock; and \$12,000 to LeBoeuf & Lamb, counsel for the successful bidders for the bonds and debentures, which latter fee is to be paid by the successful bidder, are not unreasonable; and

The Commission having considered the record herein and finding with respect to the joint amendment filed by American and Florida to the application-declaration that the requirements of the applicable provisions of the act and rules

thereunder are satisfied, that no adverse findings are necessary thereunder, and deeming it appropriate in the public interest and in the interest of investors and consumers that the said joint amendment to the application-declaration be granted and permitted to become effective, and finding no reasons for imposing terms and conditions with respect to said matters other than those set forth below

It is ordered, That jurisdiction heretofore reserved with respect to the matters
to be determined as a result of competitive bidding for said bonds and debentures under Rule U-50 be, and the same
hereby is, released, and that the application-declaration as amended by the
amendment filed on July 30, 1947 with
respect to the bonds and debentures be,
and the same hereby is, granted and permitted to become effective, subject, however, to the terms and conditions prescribed in Rule U-24; and

It is jurther ordered, That jurisdiction heretofore reserved with respect to fees of counsel for the company in connection with the transactions proposed in the application-declaration, as amended, and the fee of counsel for the successful bld-der with respect to the sale of said bonds and debentures be, and the same hereby is, released; and

It is further ordered, That jurisdiction heretofore reserved with respect to the results of competitive bidding on the preferred stock and legal fees for counsel for the underwriters with respect to the sale of such stock be, and hereby is, continued; and

It is further ordered, That the application-declaration, as amended, with respect to the purchase by American and sale by Florida of common stock of Florida be, and hereby is granted, and permitted to become effective, subject, however, to the terms and conditions prescribed in Rule U-24.

By the Commission.

[seal] Nellye A. Thorsen,
Assistant to the Secretary.

[F. R. Doc. 47-7373; Filed, Aug. 6, 1947; 8:53 a.m.]

### DEPARTMENT OF JUSTICE

# Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616, E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Vesting Order 9465]

# HANS UEBELACKER

In re: Stock owned by Hans Uebe-lacker. F-28-22867-D-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Hans Uebelacker, whose last known address is Teublitz, Oberpfalz, Germany, is a resident of Germany and a national of a designated enemy country (Germany); 2. That the property described as follows:

a. Sixty-two (62) shares of \$0.50 par value common capital stock of The Dayton Rubber Manufacturing Company, Dayton, Ohio, a corporation organized under the laws of the State of Ohio, evidenced by certificates numbered 5320 for fifteen (15) shares; 5328 for fifteen (15) shares; 5329 for one (1) share, and 4912 for thirty-one (31) shares, registered in the name of Hans Uebelacker, together with all declared and unpaid dividends thereon, and

b. Fifteen (15) shares of \$35.00 par value preference A capital stock of The Dayton Rubber Manufacturing Company, Dayton, Ohio, a corporation organized under the laws of the State of Ohio, evidenced by certificates numbered 6004 for seven (7) shares; 6669 for for seven (7) shares; and 7984 for one (1) share, registered in the name of Hans Uebelacker, together with all declared and unpaid dividends thereon.

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany)

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on July 18, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-7389; Filed, Aug. 6, 1947; 8:57 a.m.]

### [Vesting Order 9473]

## MARIA MILAN

In re: Estate of Maria Milan, deceased. D-34-148; E. T. sec. 5732.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Paul Milan, whose last known address is Hungary, is a resident of Hun-

gary and a national of a designated en-

emy country (Hungary)

2. That the sum of \$150.69 deposited with the Treasurer of Cook County, Illinois, on January 14, 1943, to the credit of the aforesaid national, pursuant to an order of the Probate Court of Cook County, Illinois, entered December 12, 1941, in the matter of the estate of Maria Milan, deceased, is property payable or deliverable to, or claimed by, the afore-said national of a designated enemy country (Hungary),

3. That such property is in the process of administration by the Treasurer of Cook County, Illinois, as depositary, acting under the judicial supervision of the Probate Court of Cook County, Illinois;

and it is hereby determined:

4. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Hungary)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for

the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on July 23, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON, Assistant Attorney General, Director Office of Alien Property.

[F. R. Doc. 47-7390; Filed, Aug. 6, 1947; ~ 8:57 a. m.]

> [Vesting Order 9474] FREDERICK W. NOLL

In re: Estate of Frederick W Noll, also known as Fred W Noll, deceased. File No. D-28-9860; E. T. sec. 13899.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Ella Zimmerman, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany),

2. That the sum of \$500.00 was paid to the Alien Property Custodian by Anafred K. Klein, Executrix of the Estate of Frederick W Noll, also known as Fred W. Noll, deceased;

3. That the said sum of \$500.00 is presently in the possession of the Attorney General of the United States and was property within the United States owned or controlled by, payable or deliverable

to, held on behalf of or on account of, or owing to, or which was evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany).

and it is hereby determined:

4. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated-as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, if being deemed nécessary in the national interest.

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

This vesting order is issued nunc pro tunc to confirm the vesting of the said property in the Alien Property Custodian by acceptance thereof on October 14, 1946, pursuant to the Trading with the Enemy Act, as amended.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on July 23, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON, Assistant Attorney General, Director Office of Alien Property.

[F R. Doc. 47-7391; Filed, Aug. 6, 1947; 8:57 a. m.]

AARON & DAUTCH AND KREMER & LEAVITT NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading with the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of the publication hereof, the following property, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant	Claim No.	Property and location
Aaron & Dautch, 500 Walbridge Bldg., But- falo, N. Y. Kremer & Leavitt, 270 Broadway, New York, N. Y.	- 1416 1416	\$266.50 in the Treasury of the United States. \$237.32 in the Treasury of the United States.

Executed at Washington, D. C., on August 1, 1947.

For the Attorney General.

DAVID L. BAZELON, [SEAL] Assistant Attorney General, Director Office of Alien Property.

[F. R. Doc. 47-7392; Filed, Aug. 6, 1947; 8:57 a. m.]

ALFRED QUENSEL

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading with the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property located in Washington, D. C., subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant	Claim No.	Property
The First National Bank of Chicago, administra- tor with the will an- nexed of the estate of Alfred Quensel, Chi- cago, Ill.	4972	\$30,861.84 in the Treasury of the United States.

Executed at Washington, D. C., on August 1, 1947.

For the Attorney General.

DAVID L. BAZELON, [SEAL] Assistant Attorney General, Director, Office of Alien Property.

[F. R. Doc. 47-7393; Filed, Aug. 6, 1947; 8:58 a. m.]

#### Enrique Kummerfeldt

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading with the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property, subject to any increase or decrease resulting from the administration thereof prior to return and after adequate provision for taxes and conservatory expenses:

Claimant	Olain No.	Property and location
Enrique Kummerfeldt, aka Enrique Kummer- feldt Koops, aka H. Kummerfeldt, Guate- mala City, Guate- mala.	1954	362 shares of common capital stock of the Central American release plantations Corporation, registered in the name of the Attorney General of the United States, presently in custody of the Safekeeping Department of the Federal Reserve Bank of New York, \$26,428.00 in the Treasury of the United States representing liquidating dividends from said shares.

Executed at Washington, D. C., on August 1, 1947.

For the Attorney General.

DAVID L. BAZELON, Assistant Attorney General, Director Office of Alien Property.

[F. R. Doc. 47-7394; Filed, Aug. 6, 1947; 8:58 a. m.]

#### FRITZ HOHENEMSER

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading with the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of the publication hereof, the following property located in Washington, D. C., subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant	Claim No.	Property
Fritz Hohenemser, Mex- 100 D. F., México.	1146	\$7,801.51 in the Treas- ury of the United States.

Executed at Washington, D. C., on August 1, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

[F. R. Doc. 47-7395; Filed, Aug. 6, 1947; 8:58 a. m.]

#### JULIEN DUNGLER

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading with the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property located in Washington, D. C., including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, after adequate provision for taxes and conservatory expenses:

Claimant	Olalin No.	Property
Julien Dungler, Basel, Switzerland.	5931	Property described in Vesting Order No. 656 (8 F. R. 5647, April 17, 1943) relating to United States Letters Patent Nos. 2,117,603 and 2,118,375, to the extent owned by claumant immediately prior to the vesting thereof including royal-ties pertaining thereto in the amount of \$16,960.00.

Executed at Washington, D. C., on August 1, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

[F. R. Doc. 47-7396; Filed, Aug. 6, 1947; 8:58 a. m.]

# [Vesting Order 9469]

#### CARL LANDSEE

In re: Trust under the will of Carl Landsee, deceased. File D-28-2235; E. T. sec. 2971.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Joseph Schnitzler, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany),

2. That the heirs-at-law, names unknown, of Joseph Schnitzler, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany)

designated enemy country (Germany)
3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1 and 2 hereof, and each of them, in and to the trust created under the will of Carl Landsee, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany)

4. That such property is in the process of administration by the First Wisconsin Trust Company, as trustee, acting under the judicial supervision of the Milwaukee

County Court, Wisconsin;

and it is hereby determined:

5. That to the extent that the person named in subparagraph 1 hereof and the heirs-at-law, names unknown, of Joseph Schnitzler, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on July 23, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Allen Property.

[F. R. Doc. 47-7358; Filed, Aug. 5, 1947; 8:48 a. m.]

[Vesting Order 9470]

OSKAR LUDWIG

In re: Estate and trust u/w of Oskar, Ludwig, deceased. File D-28-2414; E. T. sec. 3768.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Frieda Ludwig and Elsa Klier, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany)

That the issue of Elsa Klier, names unknown, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country

(Germany)

- 3. That all right, title, interest and claim of any kind or character whatso-ever of the persons identified in subparagraphs 1 and 2 hereof, and each of them, in, to and against the estate and the trust created under the will of Oskar Ludwig, deceased, is property payable or deliverable to, or claimed by the aforesaid nationals of a designated enemy country (Germany).
- 4. That such property is in the process of administration by State Street Trust Company, as Trustee, acting under the judicial supervision of the Probate Court, Suffolk County, Massachusetts;

and it is hereby determined:

5. That to the extent that the persons identified in subparagraph 1 and the issue of Elsa Klier, names unknown, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on July 23, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-7359; Filed, Aug. 5, 1947: 8:48 a. m.]

[Vesting Order 9476]

Theresa Schnurr

In re: Estate of Theresa Schnurr, deceased. File D-28-11516; E. T. sec. 15739. Under the authority of the Trading with the Enemy Act, as amended, Execu-

tive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Rudolph Kuhner, also known as Rudolph Kuner and Joseph Kuhner, also known as Joseph Kuner, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany)

2. That all right, title, interest and claim of any kind or character whatso-ever of the persons identified in subparagraph 1 hereof in and to the estate of Theresa Schnurr, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany),

3. That such property is in the process of administration by Albert A. Schaefer, as executor, acting under the judicial supervision of the Suffolk County Probate Court, Boston, Massachusetts;

and it is hereby determined:

4. That to the extent that the persons identified in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest.

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have

the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on July 23, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,

Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-7360; Filed, Aug. 5, 1947; 8:49 a. m.]

# [Vesting Order 9477]

### HENRY SUNDERMEYER

In re: Estate of Henry Sundermeyer, a/k/a Henry C. Sundermeyer, deceased. File No. D-28-11626; E. T. sec. 15841.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Karl Sundermeyer and Adele Ruwe, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany)

2. That the issue, names unknown of Karl Sundermeyer, and the issue, names unknown of Adele Ruwe, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany),

3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1 and 2 hereof, and each of them, in and to the estate of Henry Sundermeyer, a/k/a Henry C. Sundermeyer, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals

of a designated enemy country (Ger-many),

4. That such property is in the process of administration by Edward Hart and George Gillen, as Executors of the Estate of Henry Sundermeyer, a/k/a Henry C. Sundermeyer, deceased, acting under the judicial supervision of the Surgrogate's Court, Queens County, State of New York:

and it is hereby determined:

5. That to the extent that the above named persons and the issue, names unknown of Karl Sundermeyer, and the issue, names unknown of Adele Ruwe, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on July 23, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director Office of Alien Property.

[F. R. Doc. 47-7361; Filed, Aug. 5, 1947; 8:49 a. m.]